

Digitized by the Internet Archive
in 2007 with funding from
Microsoft Corporation

<http://www.archive.org/details/annual1911coopuoft>

THE
CO-OPERATIVE WHOLESALE
SOCIETIES LIMITED.

ANNUAL

FOR

1911.
LIBRARY

JUN
16
1982



Published by

THE CO-OPERATIVE WHOLESALE SOCIETY
LIMITED,

1, Balloon Street, Manchester; and

THE SCOTTISH CO-OPERATIVE WHOLESALE
SOCIETY LIMITED,

95, Morrison Street, Glasgow.

PREFACE.

IN the present volume an innovation will be noticed, which will be found to add interest to the illustrations that have formed so prominent a feature of the "Annual" for many years. Opposite each view a brief description appears, that will, in conjunction with the plate, afford a more complete conception of the operations of the Wholesale Societies than could be gained from either separately.

The special articles are four in number. The first, on "Cotton Growing Within the British Empire," is by Mr. J. Howard Reed, whose name is now familiar to the readers of the "Annual." Mr. Reed's previous contributions, however, have been concerned with affairs in Egypt, African Gold Fields, &c., but in none of them has any topic been dealt with of more importance to our home population. Startling figures are given and comparisons made to show that the present position is, to a great extent, due to the enormous increase in consumption of cotton by the Continent of Europe and the United States in the last ten years. It is pointed out that the cotton industry employs close upon 500,000, therefore the number of persons directly dependent upon it must be several millions, and that, as the chief source of supply is America, "in the event of a famine, therefore, or even of a very serious shortage, we should probably lose the whole of our American supply, as naturally those on the spot would get the first call upon the supplies grown in their own country. It is to safeguard ourselves against so serious and appalling a catastrophe that it has in recent years become imperative that something should be done; and it was the realisation of this necessity on the part of a few far-seeing men that some years back brought into being the British Cotton Growing Association, which has ever since devoted its attention most assiduously and loyally to the problem set before it." The work accomplished by the Association is then recounted and possibilities of future achievements estimated.

PREFACE.

Mr. W. M. J. Williams' article on "Lords and Commons" should prove of distinct interest at the present time, when insistent demands are being made that the powers and limitations of those powers should be strictly defined. The historic survey that the author gives us commences with the signing of the Great Charter in 1215, and, as far as limit of space permits, the steady growth of the Commons as a political force is traced from reign to reign. The article is well worth study, and a knowledge of the facts therein contained may well prove of service in many a strenuous argument.

At first sight the title of Mr. Fletcher's article, "The Co-operative Movement in Relation to Literature and Art," will no doubt arouse curiosity as to the nature of the connection to be established. The opening sentences seem to admit that the relationship is but slender, but by a liberal interpretation of the term "Co-operation" Mr. Fletcher finds ample ground for enlarging upon the presence of purely human influence in literature and art. We have been able to include reproductions of four of the pictures referred to, thus enabling the reader to follow more closely the thread of the argument.

Articles on various aspects of the Land Question have appeared in previous issues of the "Annual," but Mr. Edwards' contribution is none the less valuable on that account. The article is headed by an apt quotation from J. R. Lowell, beginning "Let us speak plain," and Mr. Edwards' article reveals on every page his agreement with that injunction. He is an enthusiast on the subject, and as a consequence writes upon it in a style trenchant and outspoken. The article is longer than is usually the case, but bearing in mind the vast importance of the subject we think our readers will not deem the space it occupies excessive.

THE COMMITTEE.

LIST OF MAPS, DIAGRAMS, PLATES, &c.

CO-OPERATIVE WHOLESALE SOCIETY.

Diagrams—

- Comparison of the Sales of Wholesale and Retail Co-operation.
- Forty-seven Years' Progress of Co-operation.
- Forty-six Years' Progress of the Co-operative Wholesale Society Limited.
- Map of the World, showing Foreign and Colonial Depôts.
- Map of the United Kingdom, showing Depôts, &c., of the Wholesale Societies.
- Manchester—
 - Bird's Eye View of Central Premises.
 - Mitchell Memorial Hall, Boardroom, Offices, &c., Corporation Street.
 - Balloon Street and Garden Street.
 - Drapery Warehouse, Balloon Street.
 - Dantzic Street.
 - Trafford Bacon Factory and Wharf.
- Newcastle—
 - West Blandford Street.
 - Waterloo Street and Thornton Street.
 - Quayside Warehouse. Stowell Street.
- Pelaw: Bird's Eye View.
 - Drug and Drysaltery Works.
 - Cabinet Works. Clothing Factory.
 - Printing Works.

London—

- Leaman Street. Clothing Factory.
- Bacon Stoves. Tea Department.
- Silvertown: Bird's Eye View.

Bristol Depôt.

Brislington Butter Factory.

Cardiff Depôt.

Northampton Saleroom.

Nottingham Saleroom.

Birmingham Saleroom.

Huddersfield Saleroom.

Limerick Depôt.

Armagh Depôt.

Tralea Egg and Butter Depôt.

" Bacon Factory.

Typical Irish Creamery.

Crumpsall Biscuit, Sweet, &c., Works.

Middleton Junction Preserve, &c., Works.

Middleton Junction Vinegar Brewery and Pickle and Sauce Factory.

Wisbech Fruit Depôt.

Leicester Wheatsheaf Boot and Shoe Works.

" Duns Lane Boot and Shoe Works.

Enderby Boot and Shoe Works. [Works.]

Heckmondwike Boot, Shoe, and Currying

Rushden Boot and Shoe Works.

Irlam Soap, Candle, and Glycerine Works.

Silvertown (London) Soap Works.

Dunston-on-Tyne Soap Works.

Batley Woollen Cloth Factory.

Leeds Clothing Factory.

" Brush and Mat Works.

Luton Cocoa and Chocolate Works.

Dunston-on-Tyne Flour Mill.

Silvertown (London) Flour Mill. [Wharf.]

Sun Flour and Provender Mills, Trafford

Star Flour Mill, Oldham.

Avonmouth (Bristol) Flour Mill.

Silvertown (London) Productive Factory.

Broughton (Manchester) Cabinet, Tailoring,

Mantle, Shirt, Underclothing, &c.,

Factories.

Desborough Corset Factory.

Longsight (Manchester) Printing Works.

Leicester Printing Works.

Hartlepool Lard Refinery.

Littleborough Flannel Factory.

Manchester Tobacco Factory.

Hucknall Hnthwaite Hosiery Factory.

Bury Weaving Shed.

Keighley Ironworks.

Dudley Bucket and Fender Works.

Birtley Tinsplate Works.

Longton Crockery Depôt.

Pontefract Fellmongering Works.

Esbjerg (Denmark) Depôt.

Odense (Denmark) Depôt.

Herning Bacon Factory.

Sydney Oil and Tallow Factory.

Denia (Spain) Depôt.

S.S. "Fraternity." S.S. "New Pioneer."

Rothen Convalescent Home.

" Tomato Houses.

Nugawella Tea Factory.

Weliganga Tea Estate.

" Bungalow.

SCOTTISH CO-OPERATIVE WHOLESALE SOCIETY.

(Following page 96.)

Grocery and Provision Warehouse, 119, Paisley Road, Glasgow.

Registered Office and Furniture Warehouse, 95, Morrison Street, Glasgow.

Grocery and Provision Warehouse, Links Place, Leith.

Grocery and Provision Warehouse, Grange Place, Kilmarnock.

Grocery and Provision Warehouse, Seagate, Dundee.

Enniskillen Branch—Central Premises.

Drapery Warehouse, Dundas Street, Wallace Street, and Paterson Street, Glasgow.

Furniture and Furnishing Showrooms, Chambers Street, Edinburgh.

Productive Works, Shieldhall, Govan.

New Frontage and Printing Department, Shieldhall.

Boot Factory, Shieldhall.

Cabinet Factory, Shieldhall.

Dining-rooms and Ready-made Clothing Factory, Shieldhall.

Chancelot Roller Flour Mills, Edinburgh.

Junction Meal and Flour Mills, Leith.

Regent Roller Flour Mills, Glasgow.

Grain Elevators, Winnipeg, Canada.

Ettrick Tweed and Blanket Mills, Selkirk.

Soap Works, Grangemouth.

Dress Shirt Factory, Leith.

Creamery and Margarine Factory, Bladnoch, Wigtownshire.

Fish-Curing Works, Aberdeen.

Calderwood Castle and Estate.

INDEX.

	PAGE.
ACCIDENTS, Railway	328
Administrations from December, 1783	301
Art, The Co-operative Movement in Relation to Literature and.—By A. E. Fletcher	199
ARTICLES:—	
Co-operative Movement in Relation to Literature and Art, The.—By A. E. Fletcher	199
Cotton Growing Within the British Empire.—By J. Howard Reed, F.R.G.S.	151
Land and Taxation, The Fraudulent Relations of: Their Responsibility for the Long-continued Existence of Radically Unjust Social Conditions.—By Joseph Edwards	219
Lords and Commons in Legislation, Specially as Regards Finance.— By W. M. J. Williams	177
BANK Holidays	332
Barometer Instructions	306
Births, Marriages, and Deaths, Registers of	332
CALENDAR for 1911.	333
Calendar, Principal Articles of	331
Commons, Lords and, in Legislation, Specially as Regards Finance.— By W. M. J. Williams	177
Congresses, Co-operative	131
Consolidated Stock, Average Price of	284
Contributions which have appeared in "The Co-operative Wholesale Societies' Annual" from 1885 to 1911.	334
Co-operative Congresses	131
" " International	146
" " Papers read at	134
" " Movement in Relation to Literature and Art, The.—By A. E. Fletcher	199
" " Progress, 1862 to 1908 (United Kingdom)	267
" " Societies, Summary of Law relating to	148
" " Union: Its Principles and Constitution	147
PAGE.	
CO-OPERATIVE WHOLESALE SOCIETIES:—	English. Scottish.
Annual Return, Abstract of, for Year ended December 25th, 1909	36 ..
Artisan Clothing Factory .....	.. 109
Advantages of Membership .....	.. 96
Auditors, Past	23 ..
Biscuits, Sweets, &c., Works, Crumpsall	46 ..
Bonus to Labour .....	.. 128
Boot and Shoe Department	39, 81 .. 105
" " Factory .....	.. 111
" " Works, Leicester	68 ..
Boot and Shoe Works, Heckmondwike	70 ..
" " " Rushden	70 ..
Brush Factories	72 .. 114
Bucket and Fender Works, Dudley	74 ..
Business Notices, &c. .....	.. 93-96

INDEX.

CO-OPERATIVE WHOLESALE SOCIETIES (<i>continued</i>):—	PAGE.	
	English.	Scottish.
Business Premises, &c.	1-6	89-90
Cabinet Works	72, 76	112
Ceylon Tea Estates.—Particulars of Rainfall for Five Years, 1905 to 1909, in Months.....	316	..
Coal Department	80	..
Committees, Auditors, and Scrutineers	7	91
Committees, Past Members of	24-26	..
Committee, Members of, who Died during Office	27	..
Confectionery Works .....	..	117
Corset Factory, Desborough	62	..
Creameries, Bladnoch and Whithorn .....	..	125
Drapery Department	38, 81	104
Events in connection with the Wholesale Society in 1911, Coming	16	..
Events, Principal.....	17-19	..
Employés in Departments	13-15	126
Fish Curing Works .....	..	121
Flannel Mills	60	..
Flour Mills—Dunston	52	..
" " Silvertown.....	52	..
" " Manchester Sun Flour	54	..
" " Oldham Star.....	54	..
" " Chancelot .....	..	119
" " Junction .....	..	123
" " Regent .....	..	124
Furnishing Department	40, 81	106
Grocery Department	38, 80	100-103
Hosiery Factory	62	113
Ironworks, Keighley	71	..
Lard Refinery	56	..
London Branch	42-45, 79, 84-85	..
Mantle Factory .....	..	110
Newcastle Branch	40-42, 79, 82-83	..
Officers and Departments	8-12	92
Preserve, &c., Works	48	116
Printing Works	58-61	115
Progress of the Wholesale Societies	30	88, 98
Reserve Fund Account	34	..
Shirt Factories	64	108
Soap, Candle, &c., Works	48-51	122
Tailoring Factory .....	..	107
" " Leeds	66	..
" " Broughton	68	..
" " Pelaw	76	..
Telegraphic Addresses	20	..
Telephonic Communication	22	..
Tinplate Works, Birtley.....	74	..
Tobacco Factory	56	118
Trade Terms, Conditions of Membership, &c. ....	..	95
Underclothing Factory .....	..	120
Union Bank of Scotland, Branches .....	..	97
Weaving Shed	66	..
Woollen Department	39, 81	..
" Mills, Batley	64	..

INDEX.

	PAGE.
Cotton Growing Within the British Empire.—By J. Howard Reed, F.R.G.S.	151
Customs Tariff	280
DEATH Duties, The	238
Discount, Average Minimum Rate per Cent. of.....	285
Duties, Customs, in the United Kingdom	280
ECLIPSES	332
Edwards, Joseph.—The Fraudulent Relations of Land and Taxation : Their Responsibility for the Long-continued Existence of Radically Unjust Social Conditions	219
Expectation of Life	296
FLETCHER , A. E.—The Co-operative Movement in Relation to Literature and Art	199
GOODEY , The Late Mr. J. F.	264
HOLIDAYS , Bank	332
IMPORTS and Exports (1889–1909)	324–325
Income Tax	283
Income and Expenditure of the United Kingdom, year ending March 31st, 1910	279
Income under Review by Inland Revenue	305
Intestate, Rules by which the Personal Estates of Persons Dying, are Distributed	291
Intestate, Rules of Division according to the Law of Scotland of the Movable Estate of a Person who has Died	293
KING and Royal Family	300
LAND and Taxation, The Fraudulent Relations of: Their Responsibility for the Long-continued Existence of Radically Unjust Social Conditions.—By Joseph Edwards	219
Land, Dealings with.....	286
Law Relating to Societies, Summary of the.....	148
Law Sittings	332
Life, Expectation of.....	296
Lords and Commons in Legislation, Specially as Regards Finance.—By W. M. J. Williams	177
METEOROLOGICAL Tables	309–314
PARLIAMENTS of the United Kingdom	300
Presidents of the United States of America	302
Price of Two-and-a-Half per Cent. Consolidated Stock.....	284
Progress of Co-operation (United Kingdom)	267
Public Acts Passed 1910	278

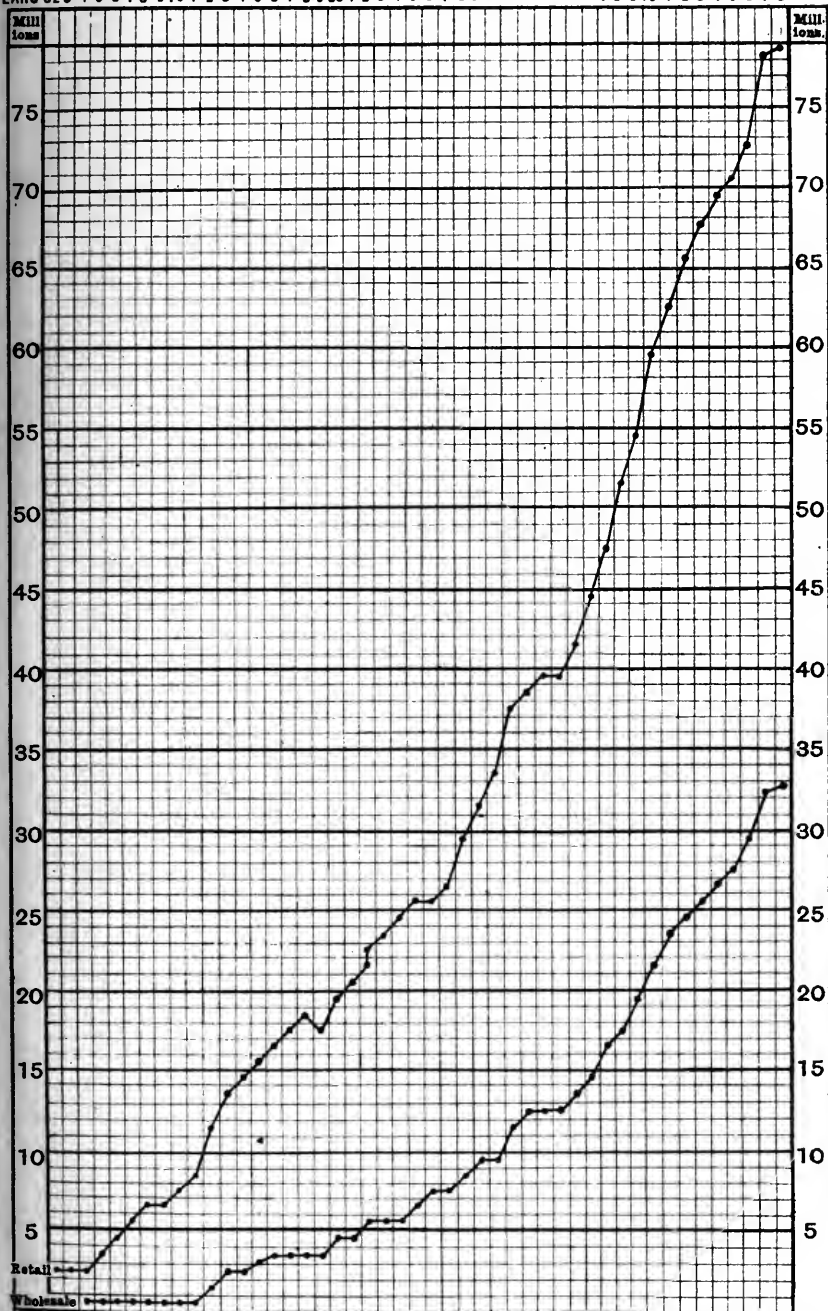
INDEX.

	PAGE.
RAILWAY Accidents.....	328
Rainfall, Tabulated Statements of.....	315-319
Reed, J. Howard, F.R.G.S.—Cotton Growing Within the British Empire	151
Registers of Births, Marriages, and Deaths.....	332
Royal Family, The King and	300
Rules by which the Personal Estates of Persons Dying Intestate are Distributed	291
Rules of Division according to the Law of Scotland of the Movable Estate of a Person who has Died Intestate	293
T ABLE Showing Number of Days from any Day of one Month to same Day of any other Month	329
Table Showing the Number of Days between any Two Dates.....	326
Taxation, The Fraudulent Relations of Land and: Their Responsibility for the Long-continued Existence of Radically Unjust Social Conditions.—By Joseph Edwards	219
Terms and Abbreviations Commonly Used in Business.....	330
Tide Table, Liverpool	320
" Goole	322
Time all over the World	305
U NION, Co-operative, its Principles and an Account of	147
United Kingdom, the Public Income and Expenditure, year ending March 31st, 1910.....	279
United Kingdom, Customs Tariff of the	280
" " Parliaments of the	300
" States, Presidents of	302
W ILLIAMS, W. M. J.—Lords and Commons in Legislation, Specially as Regards Finance	177
Wrecks, United Kingdom	303-4



Comparative Progress of Wholesale and Retail Co-operative Societies in the United Kingdom.

YEARS 82 3 4 5 6 7 8 9 70 1 2 3 4 5 6 7 8 9 90 1 2 3 4 5 6 7 8 9 19 1 2 3 4 5 6 7 8



FORTY-SEVEN YEARS' PROGRESS OF CO-OPERATIVE SOCIETIES IN THE UNITED KINGDOM.

YEARS.	SALES. £	YEARS.	SALES. £
1862	2,333,523	1886	32,730,745
1863	2,673,778	1887	34,483,771
1864	2,836,606	1888	37,793,903
1865	3,373,847	1889	40,674,673
1866	4,462,676	1890	43,731,669
1867	6,001,153	1891	49,024,171
1868	7,122,360	1892	51,060,854
1869	7,353,363	1893	51,803,836
1870	8,201,685	1894	52,110,800
1871	9,463,771	1895	55,100,249
1872	13,012,120	1896	59,951,635
1873	15,639,714	1897	64,956,049
1874	16,374,053	1898	68,523,969
1875	18,499,901	1899	73,533,686
1876	19,921,054	1900	81,020,428
1877	21,390,447	1901	85,872,706
1878	21,402,219	1902	89,772,923
1879	20,382,772	1903	93,384,799
1880	23,248,314	1904	96,263,328
1881	24,945,063	1905	98,002,565
1882	27,541,212	1906	102,408,120
1883	29,336,028	1907	111,239,503
1884	30,424,101	1908	113,090,337
1885	31,305,910		

TOTAL SALES IN THE FORTY-SEVEN }
YEARS, 1862 TO 1908..... } **£1,953,780,389**

TOTAL PROFITS IN THE FORTY-SEVEN }
YEARS, 1862 TO 1908..... } **£186,543,248**

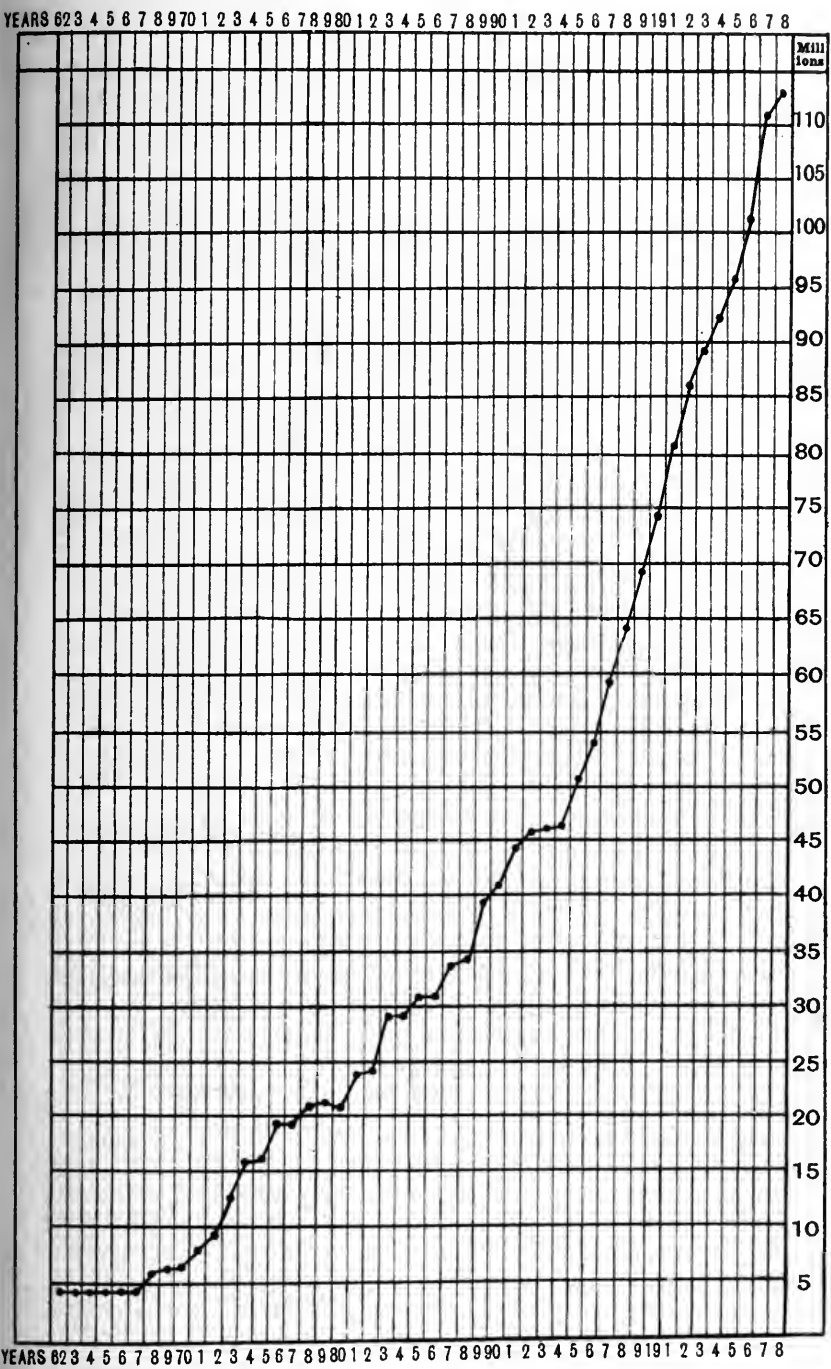
STATISTICAL POSITION OF CO-OPERATIVE SOCIETIES IN THE UNITED KINGDOM,

DECEMBER 31ST, 1908.

Compiled from the Returns made by Societies to the Registrar and Co-operative Union.

Number of Members	2,701,123	£
Share Capital		35,075,112
Loan Capital		17,649,071
Sales for 1908...		113,090,337
Net Profits for 1908		10,996,769
Devoted to Education, 1908		88,537

Forty-seven Years Progress of Co-operative Societies in the United Kingdom.



FORTY-SIX YEARS' PROGRESS OF THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

YEARS.	SALES. £	YEARS.	SALES. £
1864 (⁸⁰ Weeks)	51,857	1887	5,713,235
1865	120,754	1888	6,200,074
1866	175,489	1889 (⁵³ Weeks)	7,028,944
1867 (⁵³ Weeks)	331,744	1890	7,429,073
1868	412,240	1891	8,766,430
1869	507,217	1892	9,300,904
1870 (⁵³ Weeks)	677,734	1893	9,526,167
1871	758,764	1894	9,443,938
1872	1,153,132	1895 (⁵³ Weeks)	10,141,917
1873	1,636,950	1896	11,115,056
1874	1,964,829	1897	11,920,143
1875	2,247,395	1898	12,574,748
1876 (⁵³ Weeks)	2,697,366	1899	14,212,375
1877	2,827,052	1900	16,043,889
1878	2,705,625	1901 (⁵³ Weeks)	17,642,082
1879 (⁵⁰ Weeks)	2,645,331	1902	18,397,559
1880	3,339,681	1903	19,333,142
1881	3,574,095	1904	19,809,196
1882	4,038,238	1905	20,785,469
1883	4,546,889	1906	22,510,035
1884 (⁵³ Weeks)	4,675,371	1907 (⁵³ Weeks)	24,786,568
1885	4,793,151	1908	24,902,842
1886	5,223,179	1909	25,675,938

TOTAL SALES IN THE FORTY-SIX YEARS, 1864 TO 1909	£384,363,807
TOTAL PROFITS IN THE FORTY-SIX YEARS, 1864 TO 1909	£6,163,694

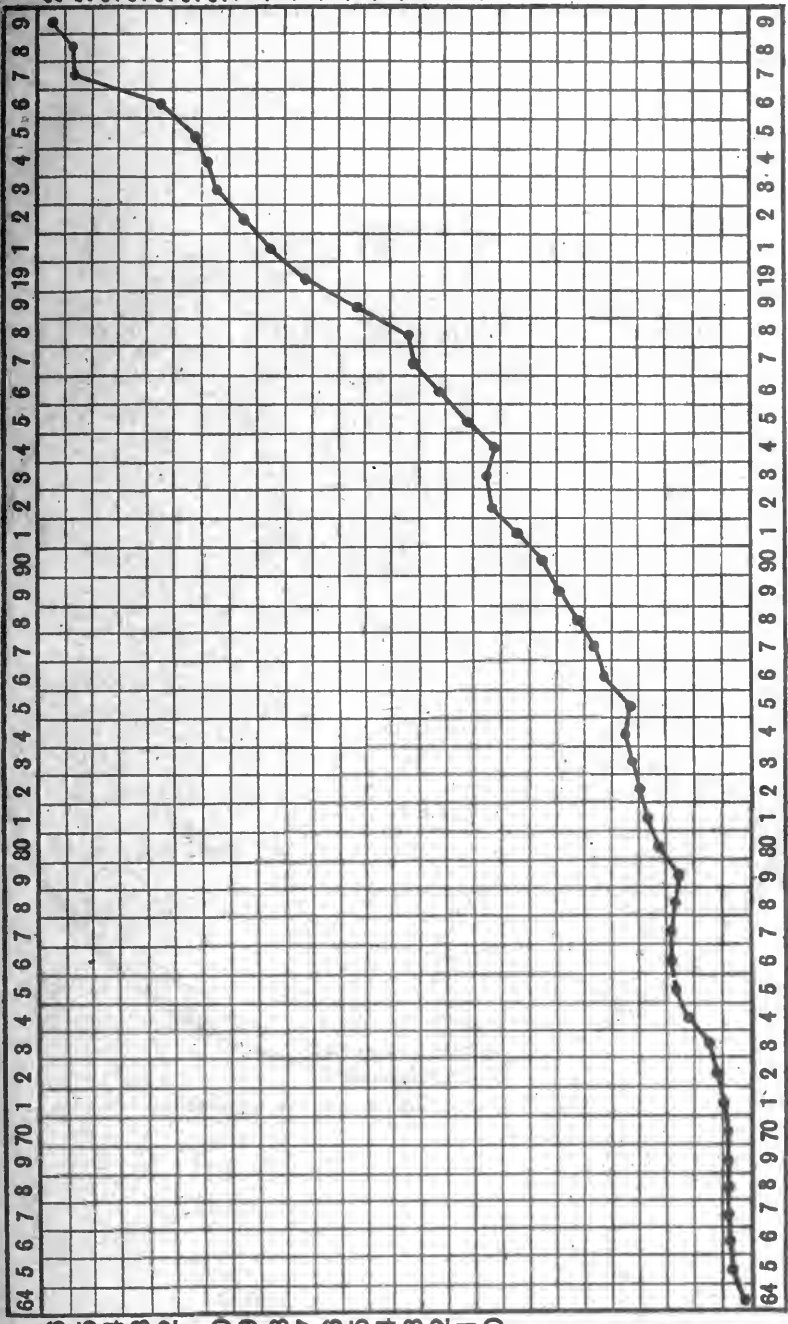
STATISTICAL POSITION OF THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED,

DECEMBER 25TH, 1909.

Number of Societies holding Shares	1,163
Number of Members belonging to Shareholders, 1,925,517	£
Share Capital (Paid up)	1,657,305
Loans and Deposits	3,276,733
Reserve Fund—Trade and Bank	468,602
Insurance Fund	742,381
Sales for the Year 1909	25,675,938
Net Profits for Year 1909	549,080

Years

Years



26
25
24
23
22
21
20
19
18
17
16
15
14
13
12
11
10
9
8
7
6
5
4
3
2
1

MILLIONS

Forty-six Years' Progress of the Co-operative Wholesale Society Limited, from 1864 to 1909.

Map of the World, showing



• JOINT WITH SCOTTISH WHOLESALE SOCIETY

Foreign and Colonial Depots.



• JOINT WITH SCOTTISH WHOLESALE SOCIETY
• CO-OPERATIVE WHOLESALE SOCIETY

Map of the United Kingdom, Showing Depots, &c., of the Wholesale Societies.

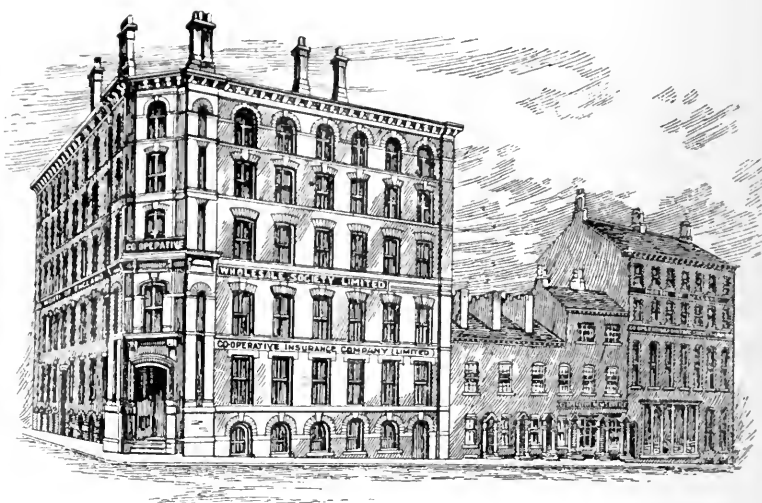


BUSINESS PREMISES
&c.,

OWNED BY

THE CO-OPERATIVE WHOLESALE
SOCIETY LIMITED.

Central Premises.



Original Balloon Street Premises.

6

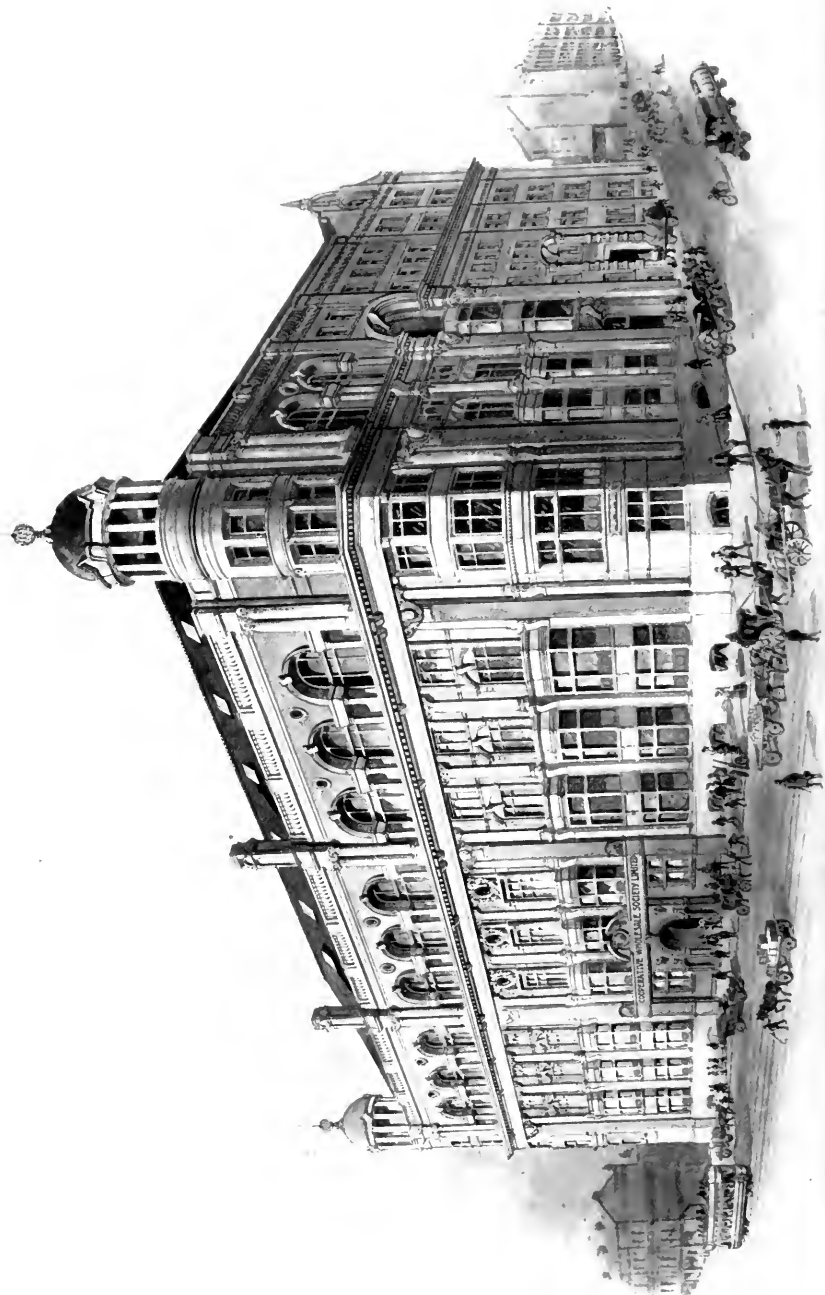
IN 1869 the Co-operative Wholesale Society bought the premises shown in the illustration heading this page, in which to carry on its fast-growing business. Since 1863, when the Society's career began, its work was performed in rented buildings, but when the trade reached nearly £300,000 per annum the Committee felt emboldened to the extent of buying the Balloon Street property. At that time the only other C.W.S. buildings existing were small depôts for the purchasing of butter at Tipperary and Kilmallock, in Ireland.

In forty-seven years the business has made rapid strides; almost every year has seen extensions, developments, or new enterprises launched, and now all the premises portrayed on the following pages are the property of the C.W.S.

In the second illustration Balloon Street runs up between the two main blocks, and the original building is that at the top of the street on the right-hand side surmounted by a glass dome. Up to the year 1885 this warehouse towered above an environment of



Manchester: Bird's Eye View of Central Premises.



CENTRAL PREMISES—*continued.*

slum property. At the rear was "Clock Alley," a court lined with old cottages, and leading to Corporation Street; little public-houses and coal yards, a cotton-waste warehouse and miscellaneous small buildings were adjacent. All these have been supplanted by the buildings of the C.W.S. In the right-hand block the Bank occupies a considerable portion of the ground floor; above this the grocery saleroom and buyers' offices will be situated, and the remainder of the premises will house part of the Furnishing and the Stationery Departments. The furnishing showrooms exhibit samples of practically every article that can be included under that denomination, from suites for the drawing-room to flat-irons, literally too numerous to mention. Societies in the vicinity of Manchester are able to send prospective customers to inspect the stocks, thus enabling the members of a small village Store to gain the same advantages as are enjoyed by city folk. Carpets, rugs, plate, and jewellery are all to be found here. The Stationery Department supplies Societies with wrapping paper, twine, and paper bags, besides all kinds of fancy stationery. Recreation is also dealt in, for this department will provide concerts, or organise excursions for holiday makers.

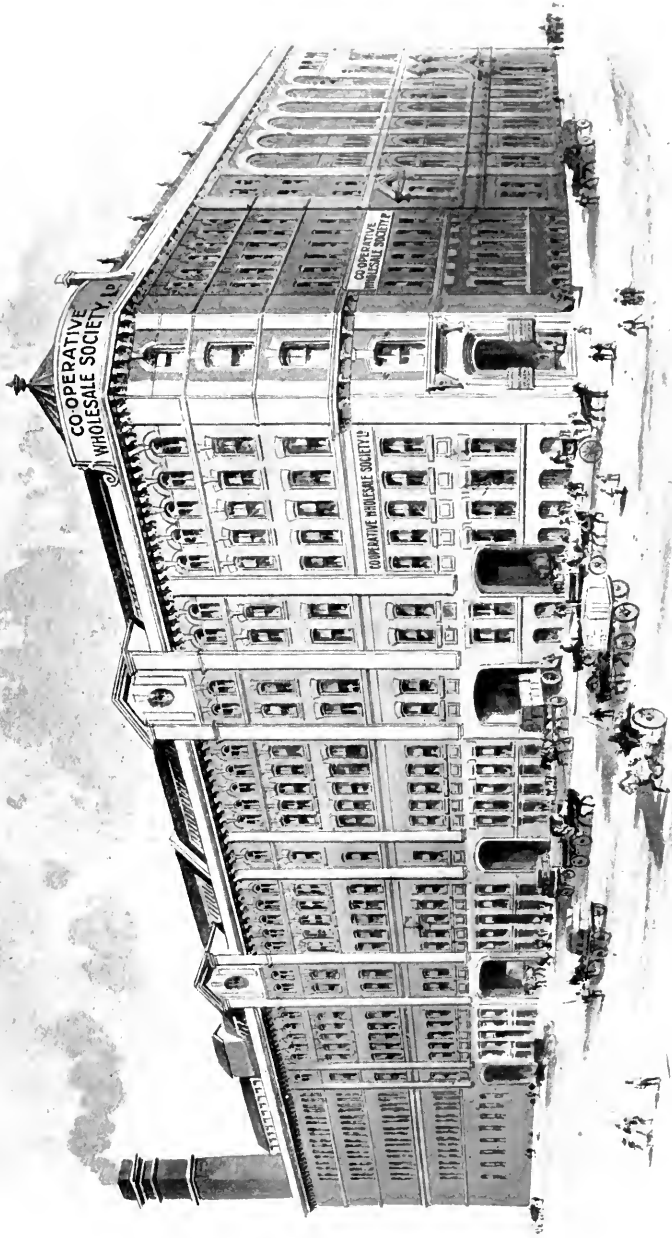
The buildings on the left of Balloon Street are shown on a larger scale in the illustration opposite. Here, again, several mean and insanitary courts and alleys have been demolished to give place to a fine pile facing Corporation Street. At the top is the Mitchell Memorial Hall, named after Mr. J. T. W. Mitchell, who died in 1895, having been Chairman of the C.W.S. for twenty-one years. The Hall is 107ft. long, 67ft. wide, and 33ft. in height; it will seat 1,200 persons. The first Quarterly Meeting held here was in September, 1907. The floors below the Hall are occupied by the Board and Committee Rooms, the Secretary's and General Offices, and the basement provides a commodious Dining-hall, rendered bright and attractive by dint of many mirrors and white enamel paint.

The Architects' Department is located in this building. A large and efficient staff is constantly occupied with work for the C.W.S. and retail Societies.

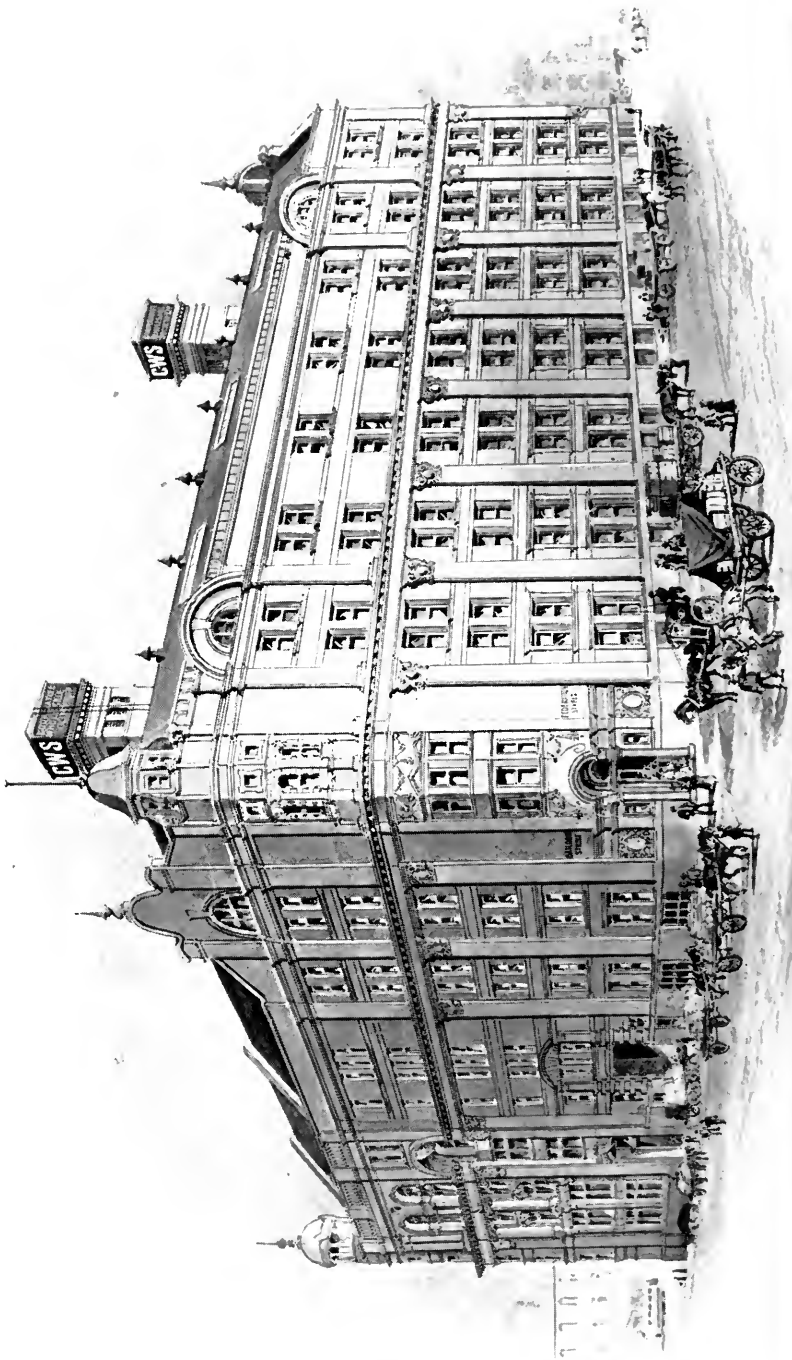
Balloon Street and Garden Street.

ON either side of this building will be noticed the words "Co-operative Wholesale Society;" these mark the limits of the warehouse acquired in 1869. The Grocery Department is in possession of the major portion of this block. Here are held stocks of all goods coming under the head of grocery, in variety too great to enumerate. An extensive trade is done in packed goods, and a small regiment of damsels is kept busily occupied in filling packets of convenient size with rice, tapioca, canary seed, linseed, oatmeal, and self-raising flour; 100 tons of this latter commodity is the average weekly output.

On the ground floor at the extreme left the generating plant for the supply of light and power is placed in lofty rooms second to none in space or equipment. Situated on the upper floors and basement of the building fronting Balloon Street is the Boot and Shoe Department. Here one may find 220,000 pairs of footgear for men, women, boys, girls, and infants in immense variety of patterns.



Manchester: Balloon Street and Garden Street.



Drapery Warehouse, Balloon Street.

THIS warehouse is at the corner of Balloon Street and Federation Street, a thoroughfare created by the C.W.S., and a name conferred upon it that has a deep significance to all Co-operators.

From the topmost floor to the basement it is stocked with a huge variety of goods, including everything that should find a place in a well-equipped Drapery Store.

The vagaries of fashion are kept closely in view by the buyers in the various departments, and hard indeed to satisfy would be the customer whose requirements the C.W.S. failed to meet. This remark applies not only to the bewildering variety of materials drawn from world-wide sources, but also with equal force to the productions made in the C.W.S. Factories. There is also the added satisfaction in this respect that the C.W.S. goods are made under known conditions of healthy surroundings. It may be of interest to state that the trade for the year ended June, 1910, in Drapery, Woollens, and Ready-mades was £1,199,335 in the Manchester district.

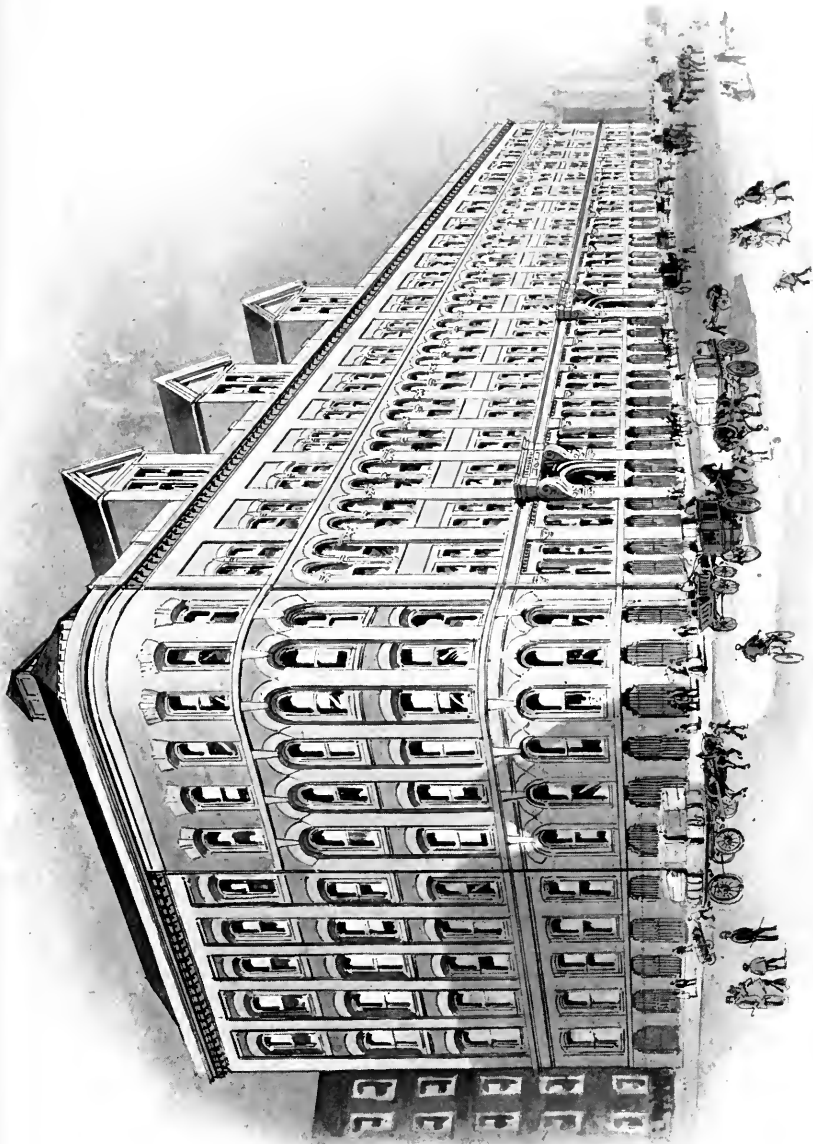
Drapery, &c., Departments, Dantzic Street.



Original Dantzic Street Premises.

THE C.W.S. entered into the drapery trade in 1873, and with such success that a warehouse in Dantzic Street was secured in 1875. At this time the business in drapery and woollen cloth amounted to £114,000 annually. Additions were constantly made to adapt the premises to the growing demands until the building reached its present dimensions. It was not long, however, before the cry was again raised for more room, and the fine drapery warehouse in Balloon Street was erected and opened in 1904. Even then the Millinery, Mantle, and Costume Departments had to be left at Dantzic Street.

Two of the floors here are occupied by the Woollens and Ready-mades Department. The ready-mades are all from the C.W.S. Factories at Broughton or Leeds, and the cloth from various sources, amongst others the C.W.S. Batley Mill and the Scottish C.W.S. Ettrick Mills. From this department the male Co-operator can be completely supplied with all the articles demanded by necessity or custom.



Manchester : Dantzic Street.—Woolens, Ready-mades, Mantles, Millinery, Carpets, &c.



Manufacture Tariffed Bacon Factory and Wharf.

Bacon Factory, Trafford Wharf.

BACON rolling and smoking was carried on in the Balloon Street warehouse for many years until the exigencies of space made it necessary to find better accommodation. With this end in view, a plot of land was secured on the banks of the Ship Canal, adjacent to the Sun Mill, and here a factory was built, which has now been in use about five years.

The Trafford Wharf Factory is not a curing house. So far as the C.W.S. is concerned, curing is done at the C.W.S. Factories in Tralee (Ireland) and Herning (Denmark). At Tralee every week about 1,000 pigs are killed and twice as many sides of bacon cured. These are despatched to the C.W.S. at Trafford Wharf, London, Bristol, Cardiff, and Newcastle. To meet the demand for smoked bacon there are eighteen stoves of the latest and best pattern.

There are about 70 employés engaged mainly in the making of rolls, and the weight of bacon and hams dealt with weekly varies from 100 tons to 120 tons.

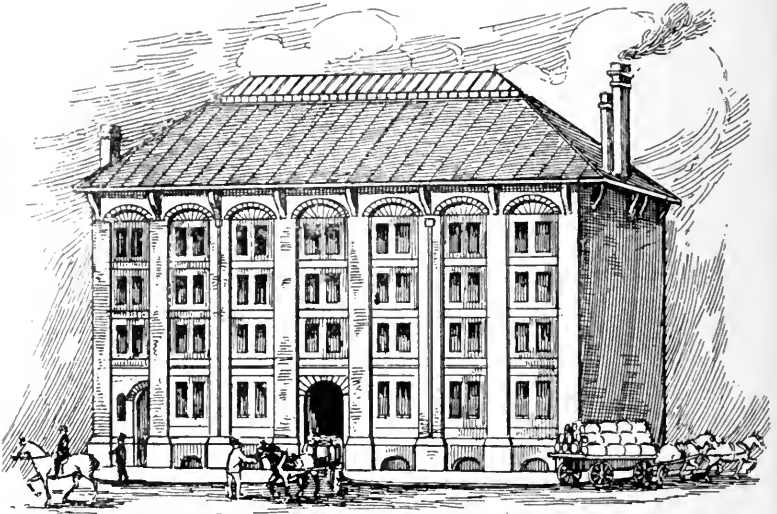
THE TRANSPORT WAREHOUSE AND WHARF

has a frontage to the canal of 460 feet, the buildings occupying 360ft. by 60ft. The premises and site were acquired in July, 1903, and the warehouse is now well equipped for receiving, storing, and despatching the various commodities. Five electric cranes lift the goods from the hold of ship or barge to the warehouse, and deposit them in railway wagons on the quayside or transfer them to luries. The permanent staff of 23 is augmented by casual labour at busy times, as in the dried fruit season, until as many as 200 workers may be employed, and these deal with an average of 15,000 tons of merchandise yearly. The C.W.S. is, we believe, the only firm which possesses its own accommodation at the Manchester docks.

THE ENGINEERING WORKS

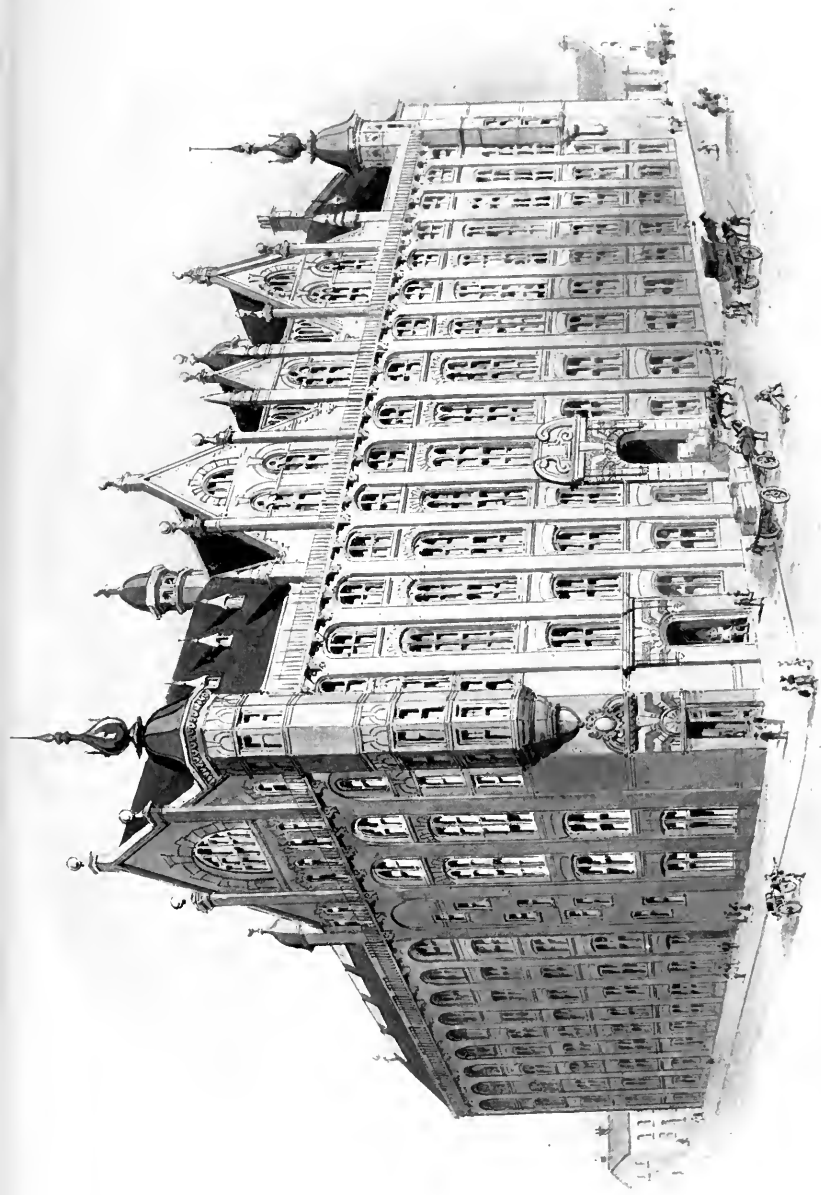
is the latest addition to the Trafford Park group. It was originally a repair shop, but now deals mostly with new work, and modern tools have been installed for undertaking general engineering, electrical work, and millwrighting in all its branches. The staff of 23 employés promises to be rapidly increased. The Engineers' Department at Balloon Street act as consulting mechanical, electrical, and heating and ventilating engineers for complete installations, reports being made on existing work, and plans and specifications prepared for repairs or new work.

Newcastle Branch.



Newcastle Branch, Waterloo Street, in 1876.

IN 1871, eight years after the C.W.S. had commenced operations in Manchester, a number of Co-operators in the north-east, inspired by the success of the new institution, met at Newcastle to discuss the establishment of a similar Society there. It was almost unanimously decided to open a branch of the C.W.S. in Newcastle, and to that end a small warehouse of four rooms was taken, and business begun on November 26th, 1871. The usual rapid growth attended the venture, and in 1876 the Waterloo Street warehouse was ready for occupation. Since then constant building went on until eventually the handsome pile in West Blandford Street was completed. The offices, boardroom, and meeting-hall are here situated, and the remainder of the building is devoted to various departments. The basement, first and third floors accommodate the Boot and Shoe Department, which sells annually upwards of 775,000 pairs of boots and shoes, besides 268,000 pairs of slippers. In West Blandford Street at the back



Newcastle: West Blandford Street.



Newcastle: Waterloo Street and Thornton Street.

NEWCASTLE BRANCH—*continued.*

of the building are situated the Dress, Heavy Drapery, Ready-made Clothing, and Woollen Departments. All the stocks are of the latest design and cut, and the Co-operator who cannot be suited with the material shown here must be fastidious indeed. The Paper, Stationery, and Twine Department also has its home here, and sends out annually some 1,500 tons of paper and paper bags, besides large quantities of twine and stationery. Here also is found the Provision Department, dealing with bacon, lard, cheese, &c. Meats are washed and dried and rolled in spacious rooms on the ground floor.



WATERLOO AND THORNTON STREETS.

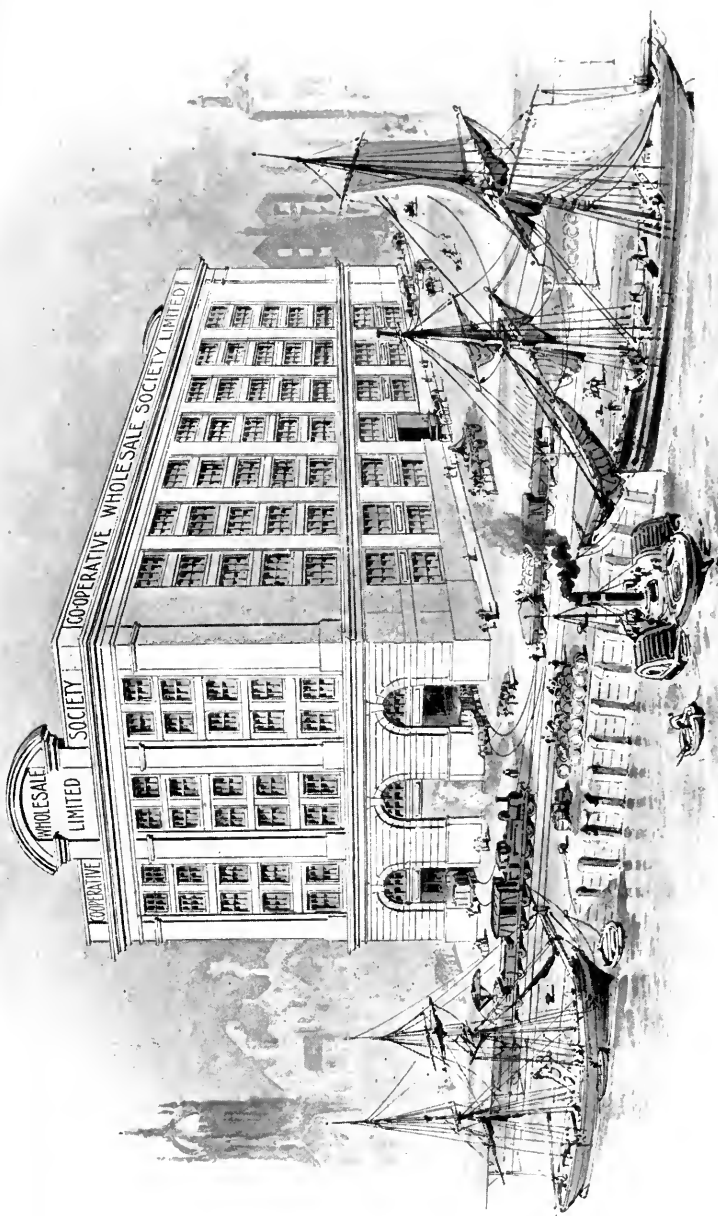
On the left, as indicated by the name, stands the Furnishing Department. Practically every article that could contribute to the usefulness or decoration of a home may be seen here. Among the stocks are, of course, many articles of C.W.S. make, such as suites for bed and sitting rooms, sideboards, bedsteads in wood and metal, washing and wringing machines, fenders, buckets, tinware, &c., &c.

The building in the centre accommodates the Jewellery and Fancy Hardware Departments and the Fancy Drapery, which includes mantles, shawls, hats, caps, umbrellas, and all kinds of underclothing and hosiery made by the C.W.S. The Jewellery, &c., Department embraces a wide range of useful and ornamental goods too numerous to detail. An expert optician undertakes sight testing, and all kinds of errors of vision are rectified. There are also musical instruments and cycles, cutlery, &c., and a large assortment of engravings, paintings, and so on, in connection with an efficient picture-framing factory.

Newcastle-upon-Tyne Quayside Warehouse.

THE erection of this building was commenced in 1900, and completed in 1902. It originally consisted of eight floors, but in 1909 an extension became necessary, and the roof, which had hitherto been flat, was covered in. The building is 90 feet wide by 120 feet long, and the height from floor to ceiling on each flat is a little over 11 feet. The space thus provided is capable of warehousing between 7,000 and 8,000 tons. At present there are forty men employed.

Being conveniently situated to the river and in close proximity to that part of the quay where the London, Continental, and other regular lines of steamers discharge their cargo, it has been found to be a great boon to the departments which it serves, especially when large quantities of goods arriving by steamer have to be dealt with. One of the floors is used as a bonded warehouse, in which all dutiable goods are stored, and is opened and closed by the hours regulating all bonds. It has also discharging and loading platforms fronting to the quayside, and also at the back, which opens out on to Sandgate. All goods on account of the grocery, butter, and No. 1 Grain Department are dealt with by the staff, in addition to which machinery has been installed for cleaning fruit, grain, &c., and for putting together the various grains and ingredients used in pigeon and fowl mixtures.



Newcastle: Quayside.



Newcastle: Stowell Street.

Green Fruit and Potato Department, Stowell Street.

THESE premises are situated in close proximity to the Newcastle fruit and vegetable markets. The building was completed in the year 1909, and consists of the basement, ground, No. 1, and No. 2 floors. In the basement we have the banana room, specially constructed for the ripening of Canary and Jamaica bananas, now a very popular fruit with all classes.

On the ground floor the despatch and receiving of goods is transacted. Special facilities are offered here in the shape of two large dock-ways enabling four vehicles to be given attention at the same time.

On the first floor the offices are situated, consisting of the manager's, assistants', and general offices. A portion of this floor is also used as the saleroom.

No 2 floor is a large and spacious compartment principally used for the storage of goods of a keeping quality, such as the various kinds of nuts, figs, &c.

Pelaw: Bird's Eye View.

THE policy of the C.W.S.—and, indeed, of the Co-operative movement throughout—is to produce for the consumer the necessaries of life at the least possible cost consistent with the best possible conditions for the workers.

It is a noticeable fact that the productive works of the Wholesale were nearly all centred in and around Manchester, until, in pursuit of the policy above referred to, it was found that the goods there produced could not be supplied to the consumers in the Newcastle district at the least possible cost, consequent upon the enormous carriage they had to bear. As a remedy the Newcastle Branch Committee considered that their duty lay in the direction of establishing productive works in their own district, so they at once set about to find a suitable place wherein to commence operations. In their endeavours to do this they had in view the heavy rates, taxes, &c., the factories would be called upon to pay if they were established in Newcastle, and it was for this reason partly that Pelaw was chosen as the venue of productive effort by the Newcastle Branch. Another reason which animated them in their selection of Pelaw as the ground on which their victories should be won was that the land could be procured at a very small cost; and, again, the sites available were adjacent to the railway, thus saving the heavy charges for cartage to and from the station.

Illustrations of the separate works will be found following, with one exception. This is the electric generating station. The grouping together of a number of factories affords a splendid opportunity of effecting a very great economy in power supply, and this has been taken full advantage of at Pelaw. The whole of the power, light, and steam for heating and boiling purposes is supplied from a central generating station to the four factories.

In addition there is an Engineering Works for the purpose of attending to repairs of present machinery and the erection of new—to cater for the wants of Societies in connection with electric and other plant.

There is also a commodious dining-room, which is found to be a great convenience, as the greater number of the employés come from considerable distances.



Newcastle: Bird's Eye View of Pelaw Works.



Newcastle: Pelaw Drug and Drysaltery Works.

Drug and Drysaltery Works, Pelaw.

WITH a view to supplying Societies with drug and drysaltery articles of the best quality, and to place in the hands of Co-operators goods of a chemical nature which should be absolutely pure, the Directors decided in 1896 to commence this branch of business. From the beginning the growth of the department has been exceptionally rapid. Work was commenced in 1896 with five packing girls and two men for manufacturing, but soon this staff had to be largely increased. The one room in West Blandford Street premises allotted to the new venture was soon insufficient until the space necessary for the department was increased five-fold.

The development of the department was too great for the allocation of the additional space necessary to it, so the Directors had to look out for a more suitable place where the department could make further progress, and Pelaw was the place chosen, giving birth to Pelaw specialities, notably Pelaw Polish, &c.

Handsome buildings covering exactly one acre were soon erected, specially designed and fitted for the economical working of a department of this character. When it is mentioned that no less than 200 to 300 different articles are manufactured and packed it will be seen that great attention was requisite to obtain the best facilities for economical working, with the result that the works are the best equipped for their purpose in the country.

A visitor cannot leave these works without being impressed with the well-lighted and general airy appearance of this building—two important considerations to the employés. Cleanliness of the workpeople in their pink print costumes and caps to match, which are provided by the Society, adds to the picturesque scene, and the great facilities for coping with a big volume of trade are evident everywhere.

Cabinet Factory, Pelaw.

THE arrangement of these buildings has been made with the greatest care and forethought. Economy in transit, unloading, and storage are followed by a carefully-planned system of putting the work through inside the factory; from the rough log to the finished article no point is missed. At the back of the factory one looks down from the level of the yard on to the railway siding, into which the wagons of timber are shunted. A travelling electric crane here renders great service by directly transporting the logs from the railway to the timber store and saw shed.

Every possible precaution is taken to ensure the proper drying of the wood, and the heat from the boilers of the power-house is utilised for this purpose. The factory is replete with the most recent inventions in the way of machinery, and in addition is fitted with a system of exhaust pipes which suck the dust and shavings from the machines and deposit it in the boiler-house. There are no productions of the C.W.S. more worthy the support of the Societies, as an inspection of the showrooms at Newcastle would prove.



Newcastle : Pelaw Cabinet Works.



Manufacture of Cotton Cloth in the East

Clothing Factory, Pelaw.

THE building bearing the name of "Tailoring Factory" contains four departments; on the ground floor the kersey department, wherein is manufactured miners' and artisans' clothing; the tailoring department, for the production of bespoke clothing; the top floor is devoted to the manufacture of men's woollen shirts and ladies' underclothing; the first floor is the cutting-room for tailoring, shirts, and underclothing, and stockroom for the above departments.

All machines are of the high-speed type and electrically driven, like all the machinery at Pelaw. The girls use patent adjustable seats, which add much to their comfort; the workrooms are light and airy, and labour is lightened by the use of machinery in every direction. Wages are fixed by piece work, and also hour work, the rates being above the average in the district.

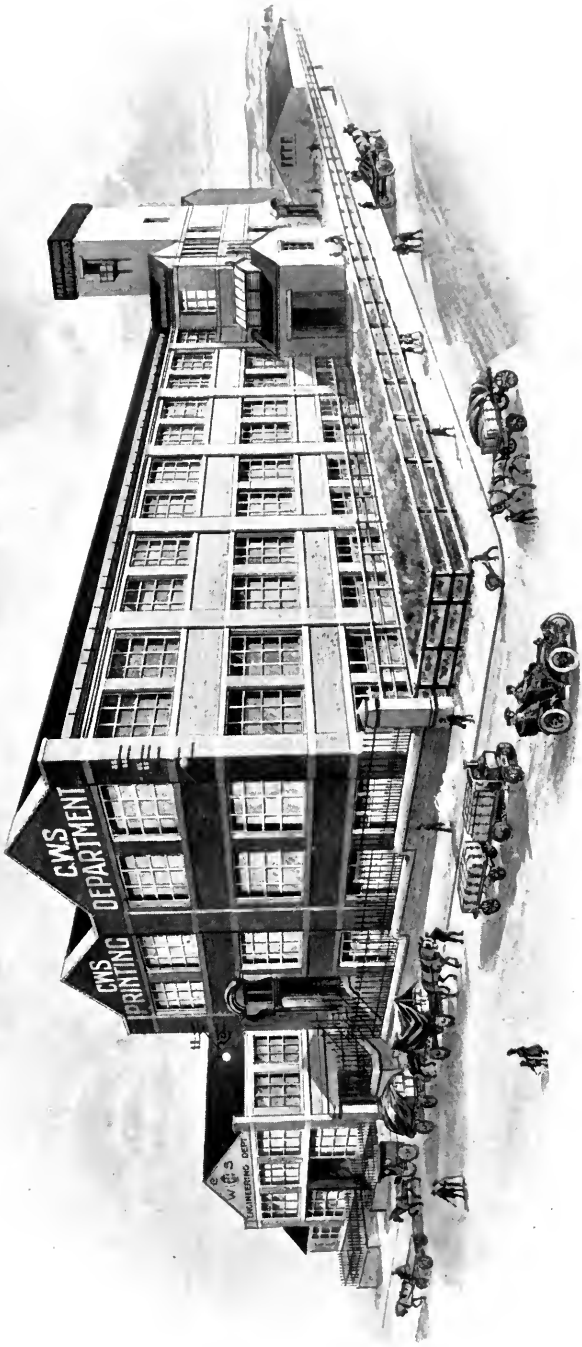
Shirtmaking was started at Pelaw, eight years ago, in a small way, but now 242 machines are employed in the four departments.

Printing Works, Pelaw.

THIS department commenced at West Blandford Street in the spring of 1898, in connection with the paper department which had been started previously, and in July, 1902, a removal took place to the new works at Pelaw, where the paper and printing departments were carried on jointly up to June, 1908, when, consequent on the necessity for a greater development of the two branches of business, it was deemed advisable to separate the two departments, and leave the printing and allied trades the full use of the Pelaw Works.

As in most of the C.W.S. factories, white glazed bricks are used to line the walls inside. The lighting of the rooms is thus very much improved, while cleaning is a matter of the greatest ease. Not merely is dirt less liable to lodge on the porcelain surface, but it shows itself to the eye at once when there. The rooms are all heated and ventilated by the Sirocco system. Large air ducts lead from the heating apparatus, which is in a small separate building, to each room. A powerful fan drives the warm air through these pipes into each room. The air supplied has the normal amount of moisture in it, and is much more healthy to breathe and work in than the dry heat of a room warmed by radiation from hot pipes or metal surfaces.

The equipment of the works is of the most modern character, a large addition having been made to the plant during the past two years. The works, which are lighted and machinery driven by electricity, cater for the full requirements of the C.W.S. works and departments, as well as Societies in the North, for every description of printing, bookbinding, cardboard box-making, &c.



Newcastle: Pelaw Printing Works.



London: Leman Street.

THIS fine block of buildings is the headquarters of the London Branch. The older part of the building, with the clock tower, was erected in 1887, and the new wing for the accommodation of the drapery department was opened for business in 1910. The general office, boardroom, conference-hall, dining-rooms, and kitchen are all in the older building, where also the grocery saleroom and buyers' offices are situated. The basement serves the purpose of a storeroom for provisions—cheese, butter, eggs, lard, &c.; while the upper floors are devoted to the grocery and boot and shoe departments, access being given both to the new wing and to a still older building not shown in the illustration, where the furnishing, ironmongery, carpets, and stationery departments are situated.

The new wing is devoted to the heavy and fancy drapery, millinery, and ready-mades departments, the basement being used for a joint packing-room. At the top of the building is a telephonic exchange, which connects all the departments in London, Northampton, Bristol, Cardiff, Manchester, Newcastle, and the productive works in various parts of the country.

The building, which is 333 feet in length, is of fireproof construction, the floors being built of steel and concrete, an automatic fire-extinguishing apparatus being installed throughout. Besides three stone staircases for business purposes, iron stairways provide extra exit in case of fire. There are two electric passenger lifts, besides numerous lifts for the conveyance of goods. Electric light is provided throughout, and the building is warmed by low-pressure hot-water pipes. An efficiently-drilled fire brigade composed of members of the staff afford additional security against fire.

London : Bacon Stoves, &c.

CONSIGNMENTS of green bacon are here received from various pig slaughtering centres. The English, Irish, and Danish meat arrives packed in bales, the Canadian in boxes, the C.W.S. supplies to Societies being sent out in crates. A large proportion of the meat comes from the C.W.S. bacon factory in Herning, Denmark; while supplies are also received from the C.W.S. bacon factory at Tralee, Ireland. The green bacon is put into the stoves, of which there are nine, with a capacity of 2,034 sides. The smoking process takes three days, so that there is a nominal capacity of over 4,000 sides per week.

Above the bacon stoves is a storeroom for C.W.S. brushes from the Leeds factory; and in connection with the London Branch Furnishing Department are workrooms for French polishing, upholstering, and the manufacture of bedding. The leather and grindery department occupies a portion of the building. Here are kept large stocks of butts and bends of leather in the various tannages suitable for repairing, besides numerous requisites for the boot trade, such as nails, rivets, rubber heels, laces, socks, and leggings.



London : Bacon Stoves.



London: Clothing Factory.

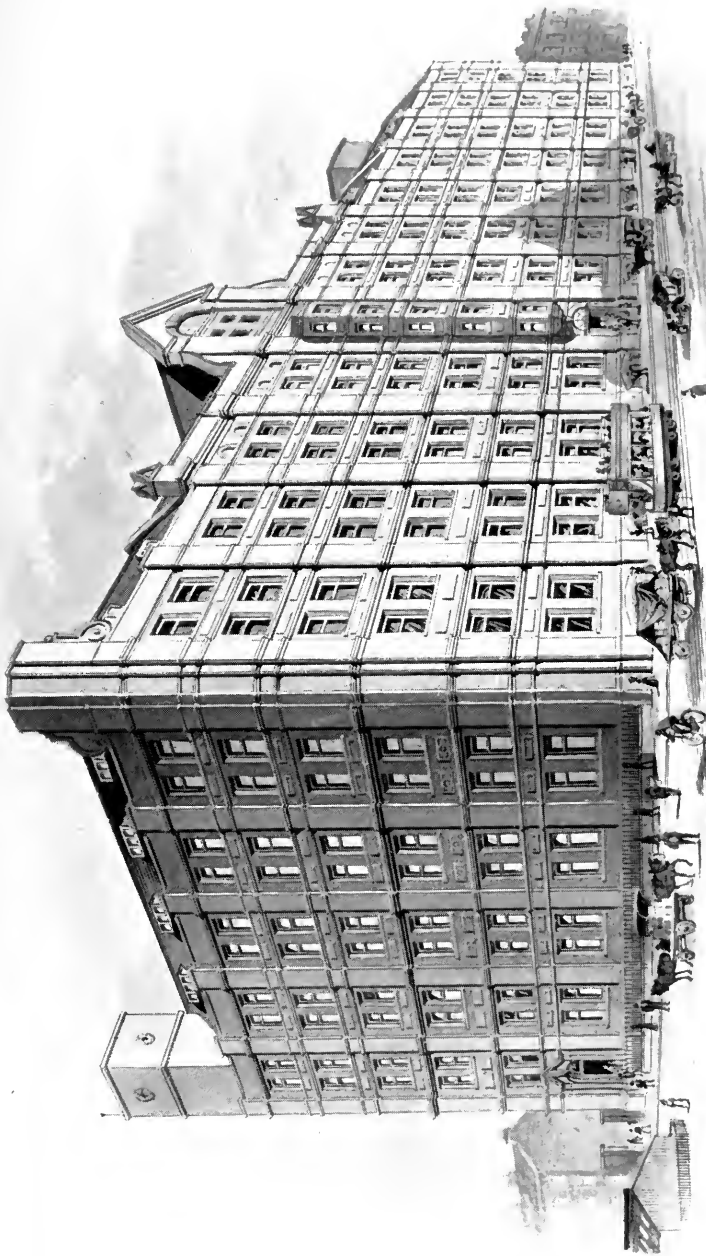
London: Clothing Factory.

THE clothing factory, situated in Grove Street, London, E., is five minutes' walk from the central premises of the London Branch, and caters for the bespoke and ready-made clothing trade of the Societies in the London district, including the West of England and South Wales. It gives employment to fourteen expert cutters, whose labours are assisted by a power-driven band-knife. There are also fifty power-driven sewing and buttonhole machines. The pressing is done by men, using self-heating gas-irons. The cutting-room occupies the ground floor, and the trousers and vests are machined on the floor above. On the second floor is the sorting and examining room, while the machines in the room above are devoted to coat making. The factory employs a staff of 132 hands. Two stone staircases, one at each end of the building, give adequate means of exit in case of fire; the air space is ample, and the sanitary arrangements all that can be desired. The wages paid are the best London rates, and a general air of contentment pervades the factory, while the workers, the pick of their class, all look the picture of health.

The smaller building, conveniently situated next to the tailoring factory, is used as a woollen cloth warehouse, where the productions of Batley Mill are to be found.

Tea Department, London.

THE Tea, Coffee, and Cocoa Departments are worked as a joint business by the English and Scottish Wholesale Societies. The premises are immediately opposite those of the C.W.S. in Leman Street, and are also conveniently near the bonded warehouses. It was in 1882 that the two great federations decided to join in the supplying of tea. The first warehouse was a small one, close to Leman Street—how small may be guessed from the fact that it employed only four warehousemen and half a dozen boys. By the end of 1885, however, the business was so important that when a disastrous fire occurred on December 30th it was sufficient to cause a loss of £35,000. No further calamity marred the steady growth of the business in the succeeding years. In 1897 the present large premises in Leman Street were opened, but within a short time it was found that much more space would be required, and extensions have recently been completed that will afford much greater facilities for the business. The factory is splendidly equipped with numerous labour-saving appliances, and the most up-to-date weighing and packing machinery is installed, which arouses wonder and admiration from every one who is privileged to see it. The latest figures published at the time of writing give the total annual sales of tea to be 21,000,000 lbs.



London : Tea Department.



Bird's Eye View of Silvertown Factories.

Silvertown Mill and Factories.

THIS bird's-eye view is inserted for the purpose of showing the relative positions of the Flour Mill, Productive, and Soap Works. Other plates, which will be found in their places, give the separate buildings with a brief account of the particular work carried on.

Bristol Depot.

THE architectural style of this building is a free treatment of English Renaissance. Due attention has been given to the provision of light and air at every portion of the premises, including the basement. It is situated in the most central part of the city, the Floating Harbour forming the boundary on one side, thus bringing water communication direct to the building. An area of about 2,231 square yards is occupied, consisting of basement and six floors.

The total height of the building from the street to the ridge of the roof is 86 feet; to clock tower top, 130 feet. The present floor space is about 100,000 square feet, ultimately to be increased to 150,000 square feet.

The foundations and basement for extension portion are completed, and ready for the superstructure.

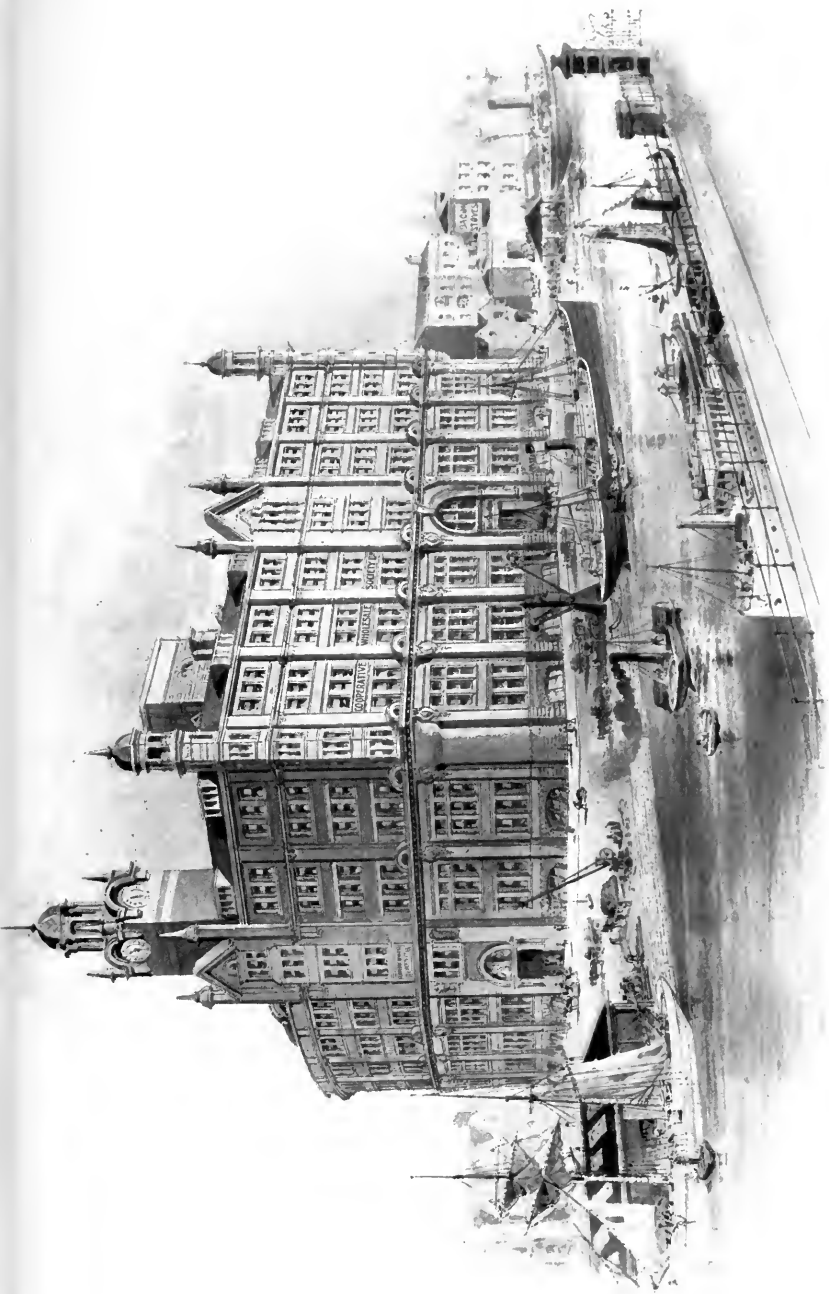
The building has a commanding entrance from the Quay, surmounted by sculptural figures, illustrating two of the local industries—mining and agriculture—and is fitted with electrically-driven passenger lift running through the well-hole, which gives rapid means of access to every floor. Similar hoists communicate direct with all the departments, *i.e.*, grocery, drapery, boots, furnishing, ready-mades and woollen cloth, and grocery sundry packing.

The internal structure is fire resisting, the columns being of iron and the floor of steel girders, filled in with cement concrete and covered with pine flooring.

The power and light is electrical. Heat is by low-pressure hot water apparatus, radiators being fixed in the various rooms.

Every precaution has been taken against fire, the building being fitted throughout with an installation of automatic fire sprinklers of the "Grinnell" pattern.

A complete system of telephones is installed for communication between all departments.



Bristol Depot: Broad Quay.



Brislington : Butter Factory.

Brislington Butter Factory.

THIS factory has been erected at Brislington, Somersetshire, with the primary object, not of producing butter itself, but to blend and pack the butter obtained from various sources to meet the requirements of numerous Societies. We distinguish such blending places as "factories" as against "creameries" where the butter is actually produced straight from the cream. It is a distinction worth noting, as the two terms are often confused, but are not in any way synonymous.

Business commenced in June, 1904, when the trade for the half year was £12,000. The sales have steadily increased, and the trade for the half year ended June, 1910, totalled almost £82,000.

The productions of the factory have met with the approval of Societies to such an extent that during the past twelve months the increasing demand has necessitated the duplicating of plant and buildings, which are now nearing completion. With these additions the factory will have far greater facilities to cope with the increasing output.

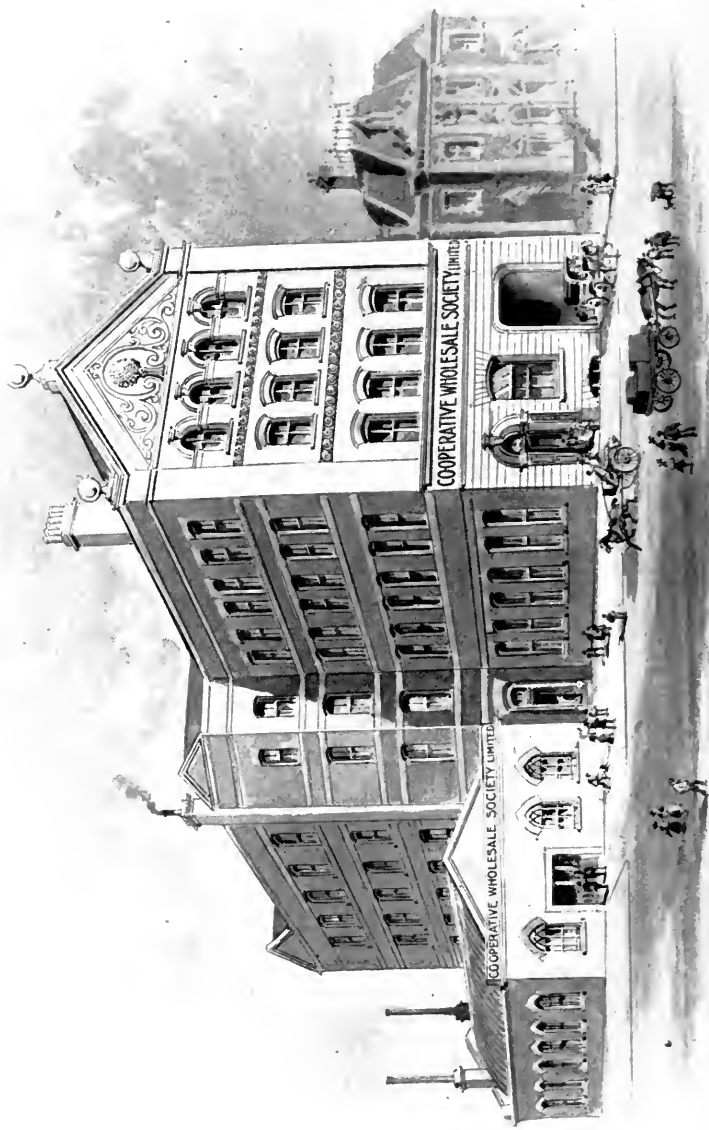
The motive power is different to that usually employed in butter factories, the various machines being driven by electric motors. The capacity of the factory when completed will be about 60 tons per week.

Cardiff Depot.

THE building, which faces Bute Terrace and Mary Ann Street, was erected by the Building Department, London Branch, from the designs of our architect at Balloon Street. It consists of basement, ground, first, second, third, and fourth floors. The basement floor is 7ft. below pavement level, and the ground floor is 12ft. high, the walls being built with ivory white-glazed bricks. The floor space is about 110ft. by 44ft. On the first floor are the saleroom, general offices, manager's office, and the usual lavatory accommodation. Part of the third floor is used for departmental showrooms, and the fourth floor is occupied by the Drapery Department. The main staircase, which runs from the basement to the top floor, is surmounted by a tower about 14ft. high, and flag staff. The building is fitted up with electric light, the supply being taken from the Corporation mains. The heating arrangements are carried out by hot-water pipes and radiators situated at convenient points.



Cardiff Depot: Bute Terrace.



CO-OPERATIVE WHOLESALE SOCIETY LIMITED

CO-OPERATIVE WHOLESALE SOCIETY LIMITED

Northampton Depot.

THE front part of the larger building was built in 1897 by the C.W.S.'s own Building Department, and afterwards extended to meet the increased trade. It is used for the distribution of groceries to the small Societies in the district. (Previously two small rooms were occupied, which were opened in October, 1890, for use as a saleroom only.) There is also a large General Office, some of the clerks being engaged wholly in audit work, in the supervision of Societies' accounts.

The smaller building is used as a bacon warehouse, containing smoke stoves. There is a large trade done in Irish and Danish sides (smoked and plain), cured in our own slaughteries, and smoked on the premises; also a considerable quantity of American bacon is sold, consisting of Cumberland cuts, bellies, hams, also smoked and plain rolls. The rolling is done on the premises, and the bacon is bought principally direct through our New York house.

The Saleroom, or Depôt, is situated about 100 yards from the Town Hall, and the same distance from the Midland Railway Station, and stands midway between the two points.

The district covered by the Depôt is Northamptonshire and Huntingdonshire; also part of Warwickshire, Bedfordshire, Buckinghamshire, Oxfordshire, and Cambridgeshire.

Nottingham Saleroom.

THIS Saleroom is situated in Friar Lane, a thoroughfare leading from the Market Place to the Castle. It will be obvious to the reader from the first glance at the illustration that this ecclesiastical-looking building was not originally intended for a saleroom. Still, its interior provides the C.W.S. with an ideal sale and sample room.

The building was previously a Congregational Chapel, supported mainly by well-to-do people, but these gradually migrated to the suburbs, leaving the services only meagrely attended.

The building was offered for sale and was purchased by the C.W.S. in 1899. The change necessitated many internal alterations; the organ, pulpit, pews, &c., were all removed.

On entering, there is a clear floor space of 48ft. by 42ft. The ground floor is occupied by the grocery and grocery productive departments, and a representative display of samples is tastefully arranged on counters and tables, while handsome showcases are placed throughout. What was originally the vestry is now the manager's office.

A wide staircase leads to the gallery which completely encircles the room. This is occupied by the drapery, woollens, boots, furnishing, and crockery departments. The millinery and mantles have a special room on the ground floor at the rear of the building



Nottingham Saleroom: Friar Lane.



Birmingham Saleroom : 16, Pershore Street.

Birmingham Saleroom and Cycle Depot.

THE handsome block of buildings seen in the illustration have been completed since the last issue of the "Annual." Previously the premises at Birmingham consisted of only the two-storeyed building seen on the left-hand side of the illustration, and was used solely for saleroom purposes, the ground floor being occupied by the Grocery Saleroom, the room above having to suffice for all other departments. It had long been felt to be an impossibility to make a display in the limited room at the disposal of the drapery and allied departments, so on the decision of the Committee to form a Cycle Depôt at Birmingham it was decided to take in the two blocks of premises adjacent, which were already in the possession of the C.W.S., and erect a building which would give more saleroom space, and also could be utilised for a Cycle Depôt. Operations were commenced, and resulted in the building seen on the opposite page. The premises have a fine frontage on Pershore Street, and are well within five minutes' walk from New Street Station. The older portion of the building is now used for Grocery Sale and Sample Room on the ground floor, and the upper floor is the Showroom for the Boots, Furnishing, Hardware, and Crockery Departments. In the new buildings the whole of the first floor is occupied by the drapery and allied departments, and gives plenty of room for a grand display. The Cycle Department occupies the basement and upper room as warehouses, the ground floor being used for offices and showrooms. The Grocery Department and Cycle Depôt are open for business every day.

Huddersfield Saleroom.

THIS Saleroom was first originated in 1885. Business was commenced in the Boardroom of the Industrial Society. A room in Lion Arcade was taken a little later, and samples of grocery were first shown; eventually the boots and shoes and drapery representatives commenced to attend every two months, and another room adjoining was taken. After many years of growing business it was removed to much larger premises in 1898, at 4, Railway Street, where we occupied three floors—the ground floor for office, and first floor for grocery, drapery, and boots; second floor for crockery, mantles, and furnishing. The drapery and boots representatives, owing to increasing trade, now attended weekly, and these premises soon began to show signs of being too small for the business.

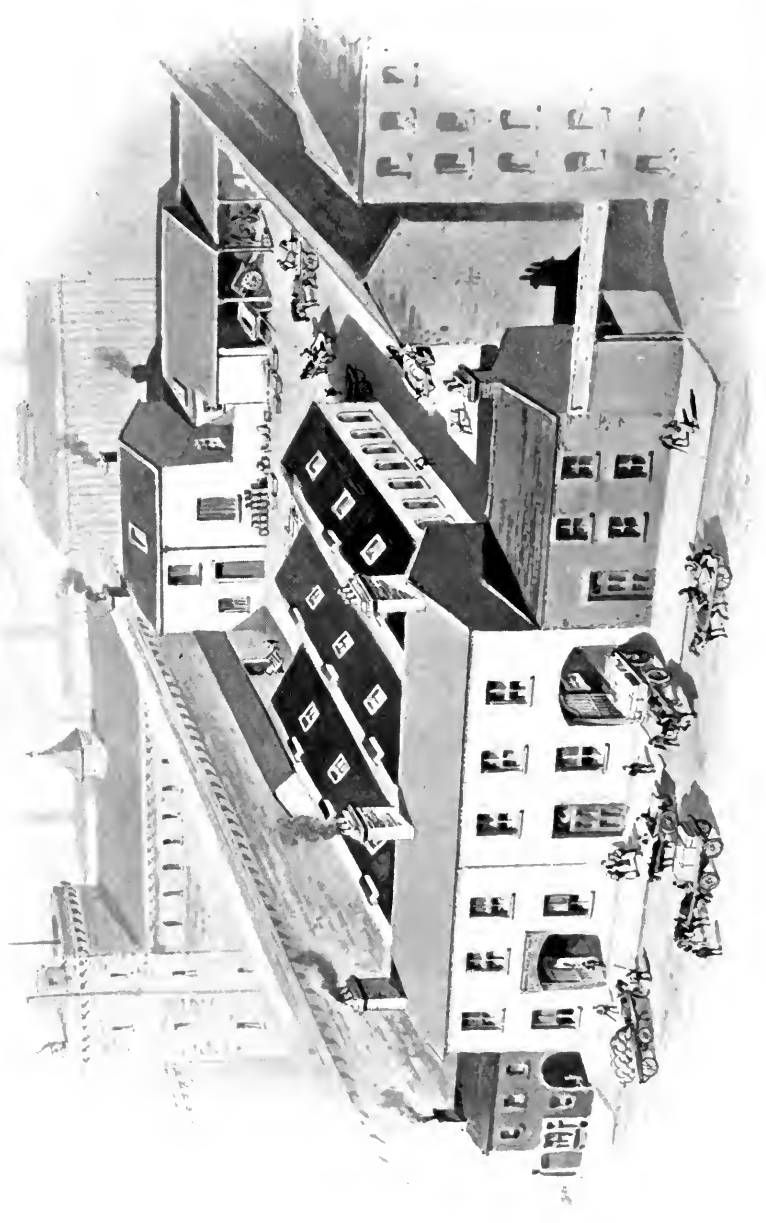
In 1904 the Huddersfield Brush Factory was taken over, and in 1906 the business was transferred to the Leeds Brush Factory. The premises were then reconstructed and converted into the present saleroom. These premises were opened for business in October, 1907, and consist of three floors and basement.

The basement is utilised for washing hams and storing empties; on the ground floor are the manager's office and warehouse, where a stock of hams, cheese, bacon, potatoes, onions, and green fruit are kept. The grocery saleroom is also on this flat. The first floor is occupied by boots and shoes, ready-mades, furnishing, crockery, and brushes; the second floor, which is a well-lighted room, being lighted from the roof, is used for drapery, mantles, and millinery.

There is a smokeroom; also an electric hoist and electric lights throughout. The trade has increased considerably since occupying these premises.



Huddersfield Saleroom : 14, Upperhead Row.



Limerick Depot.

THIS Depot was established in 1869 for the purchase of butter. It has a frontage in Mulgrave Street of twenty yards, comprising the offices, which consist of the manager's, general, typists', engineers, and shipping office. The total staff at the Depot is twenty.

The store is divided, one portion being used as a butter store, where all butter is received, graded, coopered, &c., as many as 80,000 packages passing through in the year, the value being about £300,000.

Another part of the store is occupied by the cold storage chambers, the inner chamber being reserved for the C.W.S. Societies. The outer chamber is utilised in a general way in connection with the butter arriving at the Depot, and in here, during the warm weather, this is placed to give it the desired firmness before shipping. The capacity of both chambers is 250 tons. The dimension of store and chambers together is 40 by 20 yards.

The third portion of the store is taken up with a testing room and fitters' shop. In the former is tested as many as 15,000 samples per annum of milk received at the creameries under the control of this Depot. Here also are tested samples of all butters received, to ascertain the amount of moisture. About 3,000 samples are taken yearly.

At the rear of the stores is the engine-room, where a 12-horse power gas engine is erected, the gas for same being supplied by our own gas suction plant.

Here is also a refrigerating machine (Halls') in connection with the cold chamber. A dynamo is also erected, and the offices and stores are lighted with our own electric light.

Armagh Depot.

SITUATED in the midst of the finest agricultural district in Ireland, it is also the largest egg distributing centre in the movement. On the premises eighty large concrete tanks have been laid down for the purpose of preserving eggs in pickle for the winter requirements of Societies, the accommodation providing for over 4,000,000 eggs.

There are also large box-making departments, in which all the packages required for butter and eggs are made.

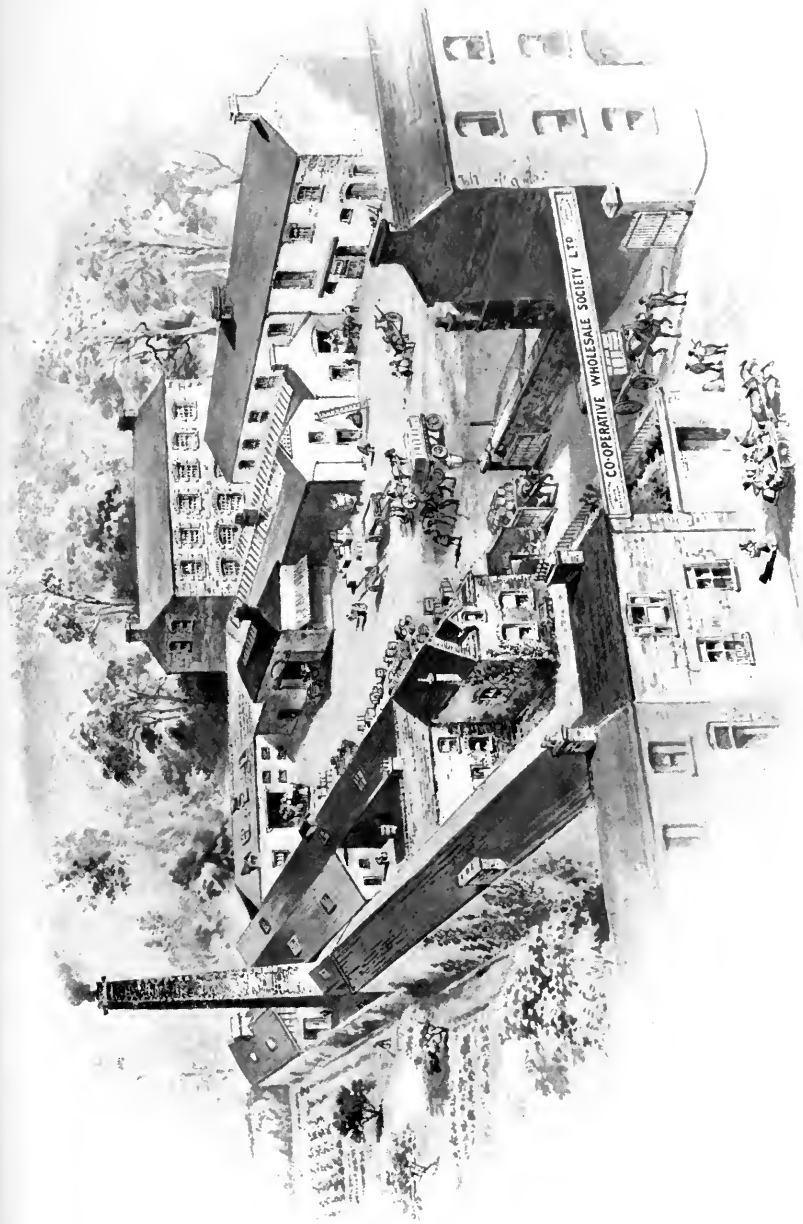
Large quantities of butter are manufactured at the Depot, which is fitted up with a large refrigerating plant and cold stores in connection with the extensive butter trade carried on.

The Depot occupies a unique position for the shipment of large quantities of fruit, the district being the largest fruit-raising centre in Ireland.

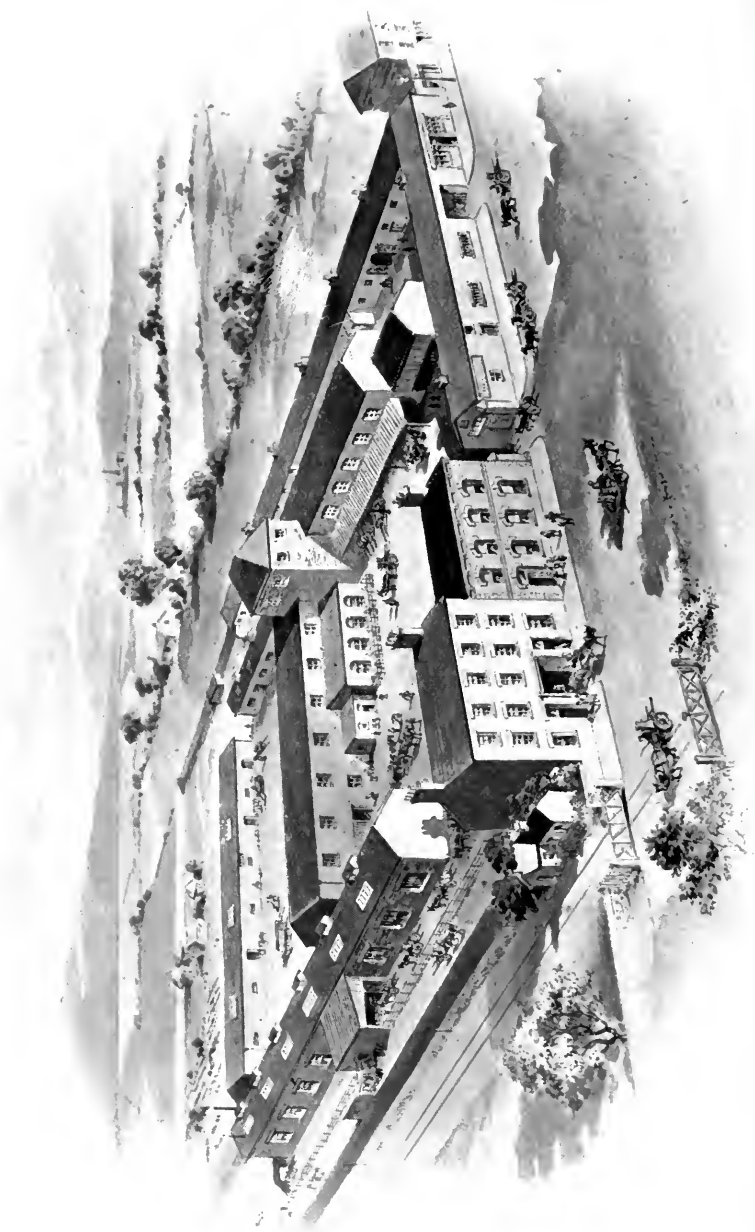
It also supplies Societies with large quantities of poultry for their Christmas requirements.

The operations of the Depot extend all over the North and West of Ireland.

The premises are very extensive, covering an area of 25,000 square feet, of which two-thirds are under cover, and are lighted with electricity throughout.



Armagh Depot: Dobbin Street.



Tralee Egg and Butter Depot.

THE buildings in the foreground of plate comprise property on rental—offices and boxmaking department. At the left are the creamery and butter blending factory. The long building at the rear is occupied by power house, fitter's shop, &c. The building in the centre of the block contains butter cellars and roll room, with timber drying, &c., lofts overhead. The vacant space between these two latter groups is now mainly occupied by new cold stores and suction gas plant recently erected. The larger group of buildings at right of illustration comprises cooperage at rear, store lofts in centre, and egg pickling department. There is also land available for purposes of extension, &c., at the rear of the buildings shown of at least equal area to that already built on. Most of the erections are fairly recent, as the property was purchased in 1896. The original Depôt opened in 1874, now exclusively used for the purchase and packing of eggs, is at the other side of Pembroke Street fronting the premises illustrated, and is not shown in plate. In the background of illustration the position of Tralee Bacon Factory is indicated, and the boundaries of both premises are practically contiguous.

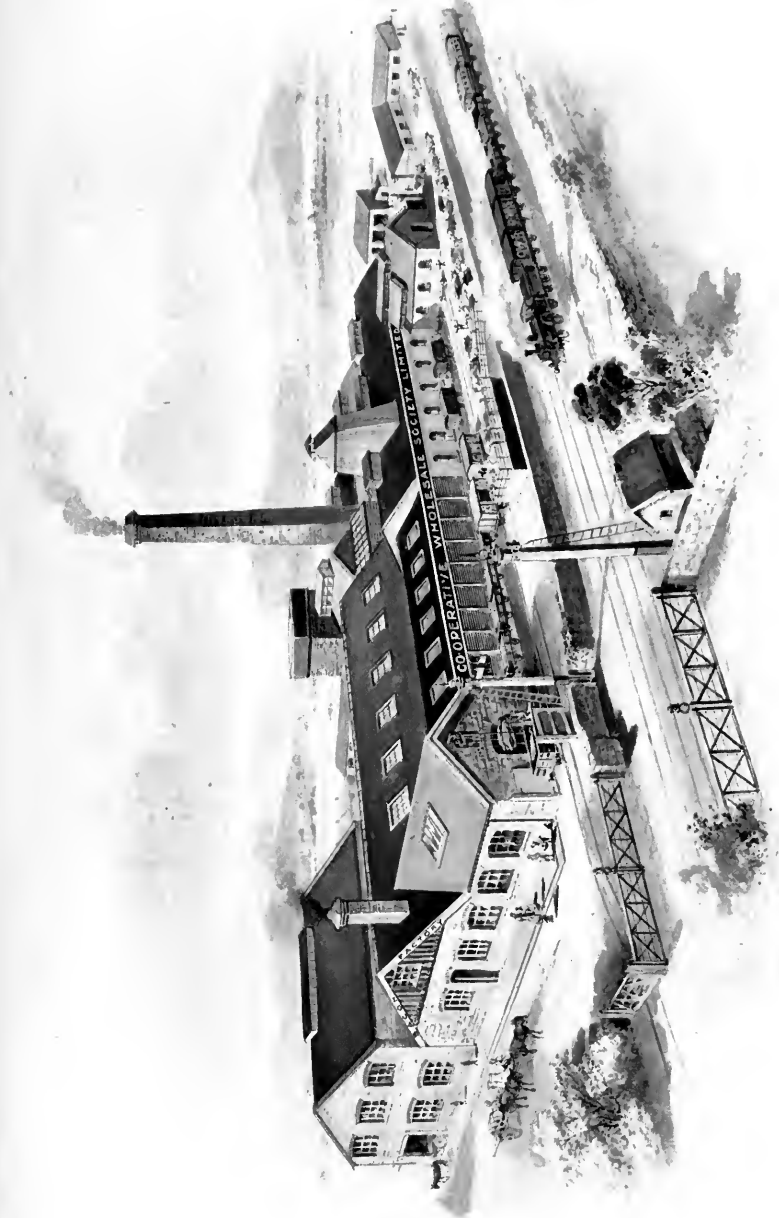
Tralee Bacon Factory.

THIS factory, which is about two minutes' walk from the railway station, is mainly constructed of local sandstone, and in design is practically a one-storeyed building.

It was originally equipped to handle about 500 pigs weekly, but, as this quantity proved totally inadequate to supply the requirements of Societies, who were quick to recognise the excellence of the Wheatsheaf brand of Tralee bacon, lard, and sausages, some slight structural alterations had to be made in the year 1907, and 1,000 pigs weekly can now be dealt with by the various departments.

The pigs, which are mostly procured in the Kerry district, are driven in batches into the sticking-pen. They are there shackled by one of the hind legs, hoisted on to a running bar, and killed. They are next plunged into the scalding tank, and pass on from that to the scuttling table, where most of the hair is removed, the balance disappearing during the short time they are exposed to the extreme heat of the singeing furnace. They next get a cold bath, and are again raised to the running bars, where they are scraped quite clean, disembowelled, weighed, removed to chill-room, and finally to the curing-cellars, where they remain for about twelve days. They next reach the packing department, and are shipped from there in four, five, and six-side bales to suit the requirements of the various districts.

The lard, sausage meat, &c., are all dealt with in their respective departments, and from this, and the short foregoing description of the factory, the careful reader will observe that the "squeal" is the only item which, up to the time of going to press, has not proved of marketable value.



Tralee Bacon Factory: Rock Street.



Bunkay Bridge Creamery.

THIS creamery is a fair type of the up-to-date Irish creamery. It has one auxiliary, the latter receiving and separating only, and forwarding the cream to Bunkay for churning.

Bunkay has about 70 suppliers and Killoscully (the auxiliary) about 75, and the average daily supply to both is about 2,500 gallons. The milk supply for the year would be about 600,000 gallons, value £10,000, and weight of butter produced about 75 tons. The number of cows owned by suppliers, 1,200.

The building is solid masonry, and the dimensions about 30 by 15 yards, and contains engine-room, milk receiving platform, dairy, creamery-room, storeroom, milk delivery platform, and office. The total staff at both places is 10.

Milk is received twice daily in summer, and every second day in winter. In the dairy are two Alfa separators, which have bowls revolving at a speed of 6,000 per minute, the centrifugal force separating cream from milk. These separators skim 660 gallons each in an hour. It takes about $2\frac{1}{4}$ gallons of milk to 1lb. of butter. After the milk is received it is weighed, and a sample of each party's supply is tested with milk tester and paid for according to the amount of butter fat contained. A 3 per cent standard is the lowest limit.

After weighing, separation takes place, and the cream is taken off into a cream vat, and the separated milk returned to suppliers. The cream is allowed to stand for 24 hours until it is ripened, and then 35 gallons churned at a time, which process takes 35 minutes. The butter is washed, salted, packed, and railed to Limerick Depôt.

Biscuit, &c., Works, Crumpsall, Manchester.

THESE works enjoy the distinction of being the first productive enterprise of the C.W.S. The works had been the property of private manufacturers, but were purchased by the Wholesale Society in January, 1873.

It was proposed to produce biscuits, sweets, jam, soap, and tobacco, but the latter commodity had to wait for many years. The total value of the productions for the year ending October, 1874, was £12,632, with a profit of £252. Not twenty employés were then occupied, and for the sake of comparison we note that in 1909 the output reached £183,390, with profits £18,708 and employés 505.

Scarcely a corner remains of the original buildings; additional ground has been purchased from time to time and covered with substantial buildings, spacious and airy, in every respect constituting a model factory.

At the present time the works are manufacturing biscuits, sweets, cakes, and grocers' sundries. Jam and soap have demanded separate premises for several years.

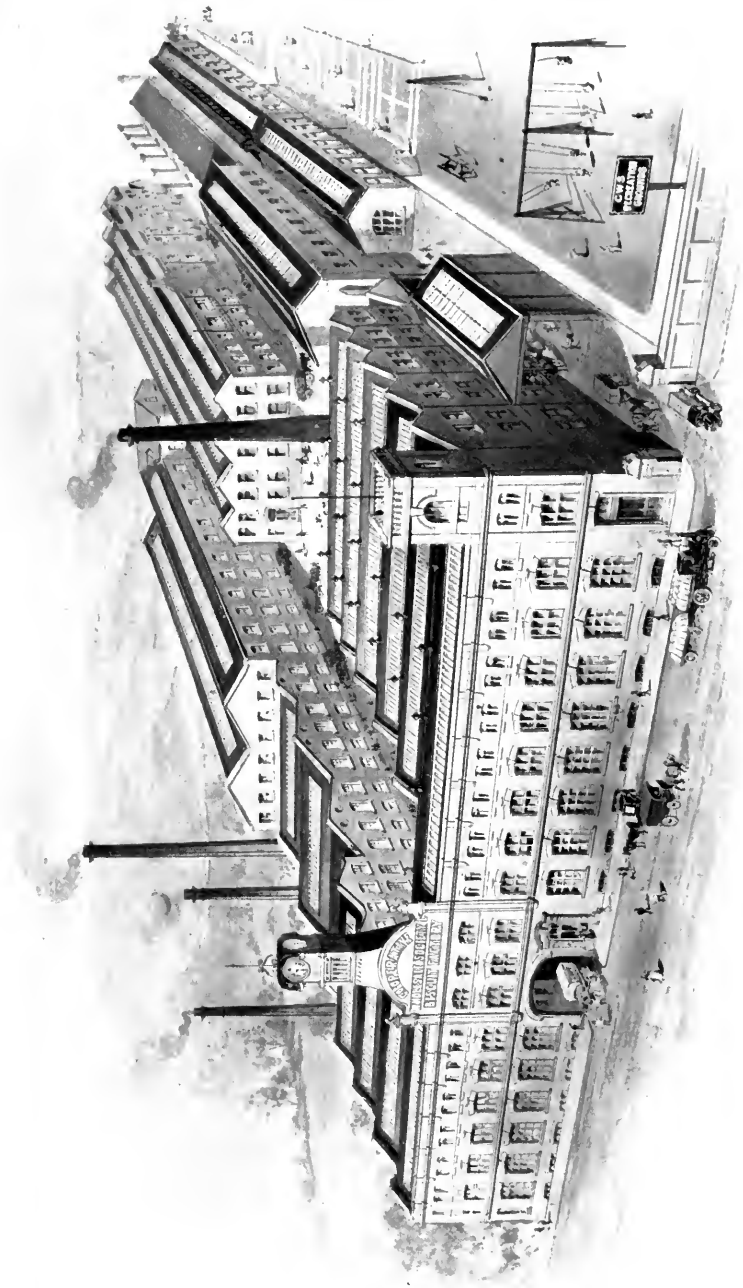
Over 200 varieties of biscuits are made at Crumpsall, and fresh designs and flavours are constantly being introduced. It is almost needless to say that scrupulous care is exercised in the selection of ingredients, in the manufacture, and in every process involved. The girls are provided with overalls and caps, frequently renewed.

In the cake bakery fifteen large ovens are occupied in turning out huge quantities of toothsome cakes, from the plain currant loaf to bridecakes of rich delight.

Boiled sweets have a department to themselves. Here, again, a visitor would be convinced of the purity of Crumpsall products. He would see kegs of pure butter, cans of new milk, bags of cane sugar, essences of flavour harmless, and of the best quality.

In the Drugs and Drysaltery Department are made and packed such articles as baking powder, blancmange powder, custard and egg powders, &c., &c.

Last, but not least, we have at Crumpsall the only biscuit factory in England working an eight-hour day.



Crumpsall Biscuit, Sweet, &c., Works.



Preserve, Marmalade, and Peel Works, Middleton Junction.

Middleton Junction Preserve Works.

THE C.W.S. first began to make jams and marmalade at Crumpsall Works in 1888. The department succeeded so well that it was formed into a separate branch of manufacture, and was housed in the factory which the C.W.S. built on ground acquired at Middleton Junction. In June, 1896, with the fruit season of that year in view, work was commenced, and some 3,000 tons of jam were made in the first twelve months. Several extensions have been added, and in 1909 the removal of the pickle and sauce department to the adjacent vinegar brewery secured the whole of the original building to the manufacture of jams, marmalade, mincemeat, and peel. There is also a good trade in tinned fruits and potted fish and meats. At the present time the yearly output of jams and marmalade exceeds 7,000 tons. The permanent staff here consists of 600 employés, but this is increased during the season by four or five hundred workers engaged in picking and sorting fruit.

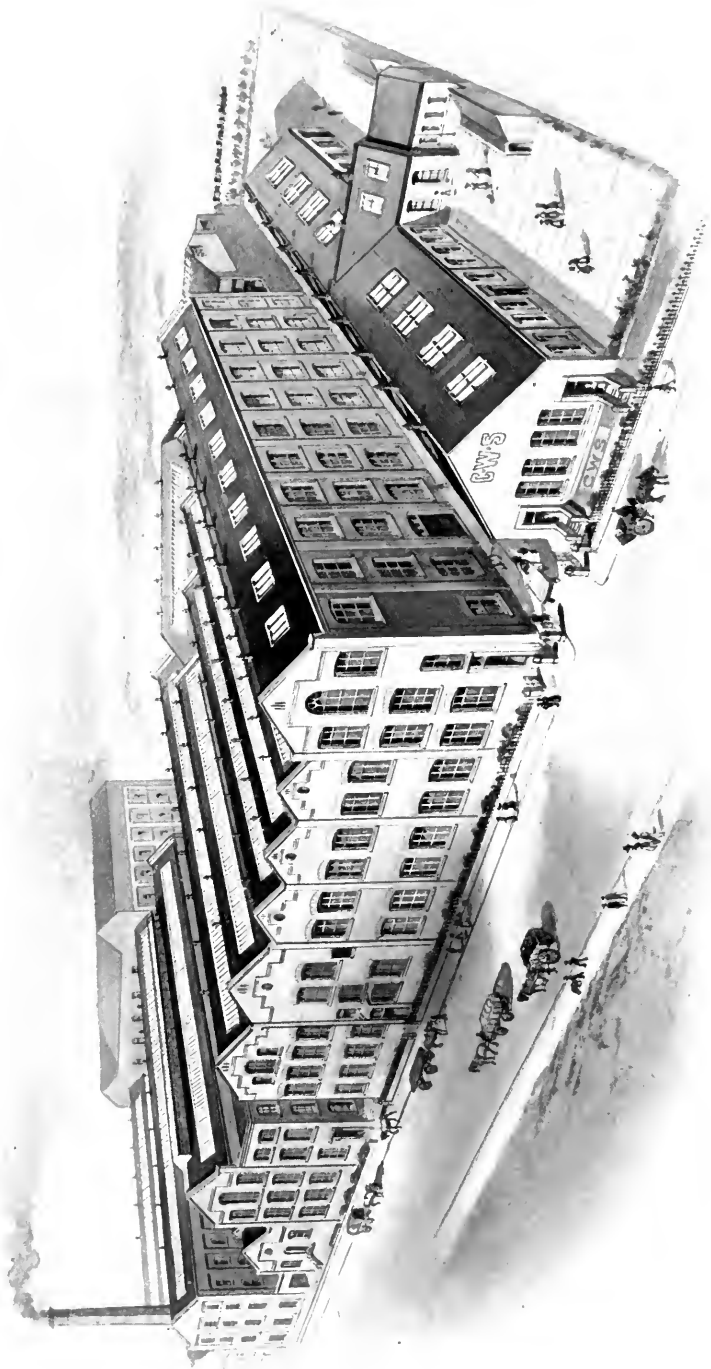
The works are admirably placed for dealing expeditiously with the traffic, being close to the main line of the Lancashire and Yorkshire Railway, to which there is direct communication by sidings. In July and August it is no uncommon event for two or three train loads of twenty wagons each to arrive at the works. Considerable quantities of the fruit come from the C.W.S. fruit farms at Roden and Marden and their Depôt at Wisbech.

The marmalade trade consumes five or six hundred tons of Seville oranges, which are bought direct by the C.W.S., and mainly shipped by their own Depôt at Denia in Spain.

In the other departments of the factory, *i.e.*, those devoted to the production of candied peel, mincemeat, tinned fruit, and potted meat, there is the same careful supervision of detail that ensures the purity and excellence of the comestibles sold by the C.W.S.

Vinegar Brewery and Pickle Factory, Middleton Junction.

EXTREMES met in the C.W.S. Jam Works at Middleton Junction for many years, as both preserves and pickles were there manufactured. When, however, the Committee decided to erect a vinegar brewery, it was obvious that pickles would properly form an adjunct thereto. The brewery is of the very latest type, and contains a complete equipment of plant of the most approved type for the production of a high-class vinegar. The provision made for storage is convincing proof that the brewery will prove equal to the demand for some years to come; for instance, the maturing vats in one room alone will contain 600,000 gallons.



Vinegar Brewery and Pickle and Sauce Factory, Middleton Junction.



WISBECH FRUIT DEPOT
SOCIETY LIMITED

Wisbech Fruit Depot: South Brink.

Wisbech Fruit Depot.

THE Wisbech Fruit Depôt is an unpretentious building, but forms an important link between the agricultural industry of the Eastern Counties and the C.W.S., acting as a collecting and distributing station for fruit and vegetables grown so abundantly in this locality. The Depôt was first started in connection with the purchases of potatoes, in which a large business is done, while vegetables for pickling are despatched to Middleton, Silvertown, and Pelaw factories. In the winter months employment is given to some seventy women at pea picking in connection with the dried-pea trade. During the summer, daily consignments of fruit are received from the fruit growers in the neighbourhood, the bulk of this being immediately despatched to the Middleton Preserve Works for jam. An increasing trade with the C.W.S. is that of canned fruits, and in order to preserve the strawberries, raspberries, &c., while absolutely fresh, the fruit is heated in retorts and canned the same day that it arrives from the farmers, and is afterwards sent by rail to Middleton, where it is labelled and distributed. Green fruit is also collected and despatched to the various warehouses of the C.W.S., and also to the Scottish Wholesale Society.

The building is 133 feet long by 30 feet wide, but the site provides ample room for extension as the business develops. The Depôt is well situated for the ready despatch of produce, the railway siding in connection with the Great Eastern Railway giving convenient access to all the distributive centres and productive works.

Wheatsheaf Boot and Shoe Works, Leicester.

THE same year that witnessed the purchase of Crumpsall Works for the production of luxuries also saw the C.W.S. established as boot manufacturers. This action was not taken without considerable opposition from a section of Co-operators, who maintained that the function of the C.W.S. should be solely distributive. The results after thirty-seven years' working are the best comment on the wisdom of the decision then made.

The total profit realised by the Leicester Works up to June, 1910, was £155,831, and the sum devoted in interest and depreciation was £210,488.

The factory purchased in 1873 was in the west end of the town, in Duns Lane, but the premises early proved inadequate for the trade, and extensions were opened in 1876 and again in 1884.

However, the business continued to grow with such rapidity that in December, 1889, the delegates were asked to sanction the purchase of six acres of land on which to erect a modern and capacious factory. A large majority decided in the affirmative, and on November 4th, 1891, the new factory—Wheatsheaf Works—was opened. Covering something like two acres of ground, the building, viewed from the Midland Railway main line, presents a striking appearance, and is by far the largest in the kingdom. A glance at the illustration will show the general plan of construction, the principal feature of which is the main room occupying the centre of the building, roofed with iron and glass, the actual area of which is 6,600 square yards.

In every department may be seen the most ingenious and modern machines invented for the boot and shoe trade, and the management is constantly on the alert for any improvement in this direction that can possibly add to the efficiency of the works. How extensively machinery enters into boot production may be gathered from the fact that there is not a department into which it has not been introduced. As a hint to Co-operators who do not insist on getting Wheatsheaf boots or shoes, it may be mentioned that the factory is capable of turning out 50,000 pairs weekly, instead of 32,000, which quantity represents the present normal average demand.



Leicester Wheatsheaf Boot and Shoe Works.



Leicester (Duns Lane) Boot and Shoe Works.

Leicester (Duns Lane) Boot and Shoe Works.

THE factory, which was purchased and opened by the C.W.S. in 1873, is of five storeys, and has a floor space of over 10,000 square feet. It is triangular in shape, with one of the long sides of the triangle fronting Duns Lane. The leather is first dealt with on the top floor, where are the clicking, skiving, and machinery departments. Shoes, slippers, and "nursery goods" are the specialities, a large quantity of "enamel leather" being used in the latter. For the carpet slippers remnants from the C.W.S. Furnishing Departments are requisitioned, and various cotton materials imitating felt and velvety cloths are in demand. In brief, every kind of shoe and slipper is turned out, from the canvas shoes that suggest holidays, the open air, and health, to "ward shoes," with rubber heels, designed for nurses amongst beds of sickness.

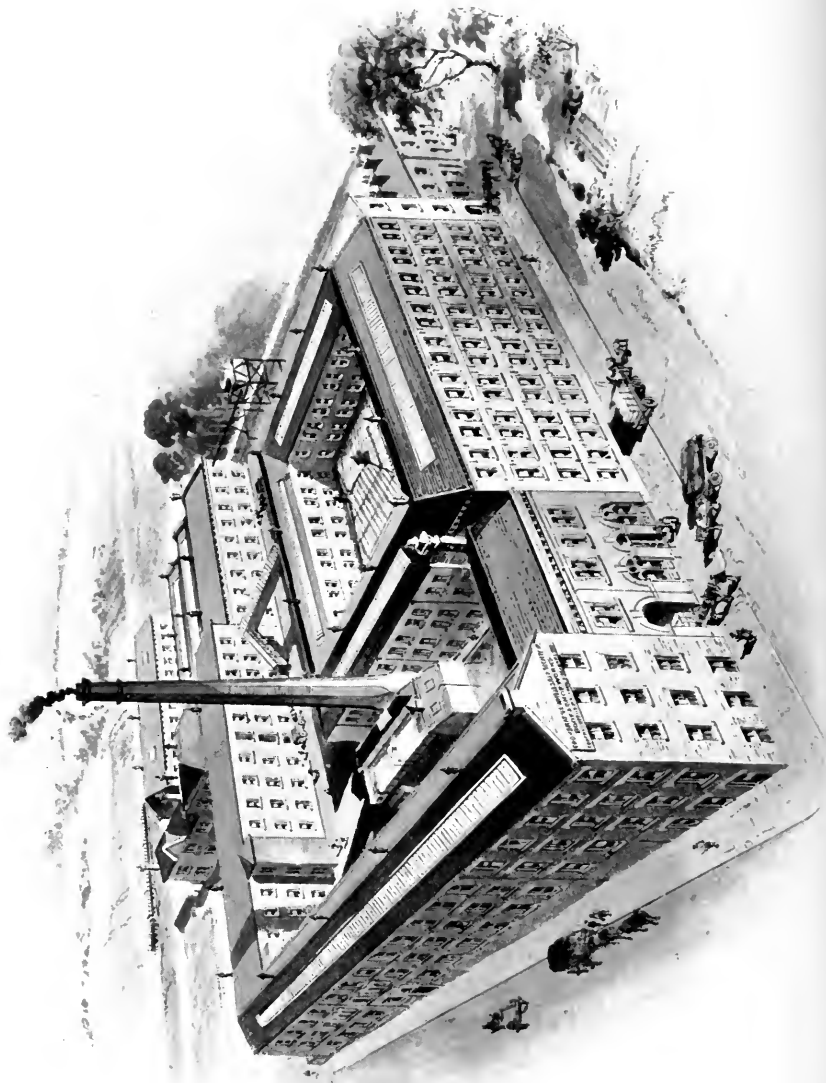
Enderby Boot and Shoe Works.

ENDERBY is some four and a half miles from Leicester, and rather less across country from the Wheatsheaf Works. The route is across the green vale of the Soar, past the pretty Aylestone Church, where Dorothy Vernon was married after the famous elopement from Haddon Hall, in Derbyshire, and thence up gently-sloping ground to the large, but clean and quiet, village of Enderby. There are thatched cottages and a thirteenth-century church, recently restored, and at least one little street of red-brick houses, wherein is the C.W.S. factory.

In the appearance of the building outside there is nothing remarkable, and inside one finds machinery similar to that at the Wheatsheaf Works. Along the street runs a two-storey building, an extension of which is almost complete at the time of writing; behind it is a one-storey room with iron and glass roof. On the ground floor of the first is an office, with machinists employed above, and the second is alive with men stamping soles, riveting, scouring, and so on. The factory is devoted to the manufacture of strong riveted boots for women and girls.



Enderby Boot and Shoe Works.



Heckmondwike Boot, Shoe, and Currying Works.

Heckmondwike Boot, Shoe, and Currying Works.

IN the West Riding of Yorkshire, in the heart of the industrial area of the broad acres, lies the small factory centre of Heckmondwike, and here is situated the substantial structure above-named. The factory is in two portions, the older—acquired in 1880—forming one-half of a square, and the newer—erected in 1896—making a square within the angle of the old.

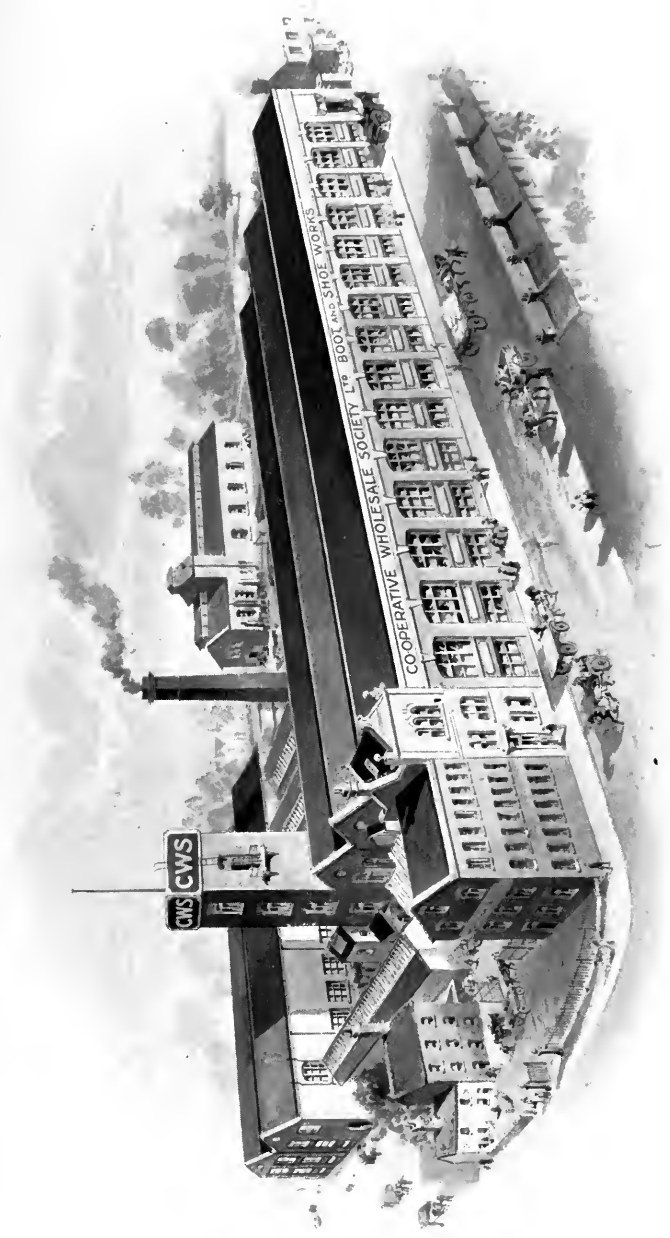
Currying, first begun by the C.W.S. in 1887, is done in the older portion. Before being exported the hides are sun dried, shorn of hair, purified, softened, and partially tanned. On reaching the Heckmondwike Works the hides undergo a long series of operations—trimming, soaking, softening, shaving, splitting, tanning, scouring, graining, &c., &c.—all performed with characteristic thoroughness.

The newer building is devoted to boot making, heavy work being the speciality. Without pursuing our “leather hunting” through the various processes, in which fifty different machines perform as many different operations, a visit to the sample showroom reveals a remarkable collection of footwear. Newcastle colliers, Welsh miners, farmers, policemen, carters, quarrymen, and navvies are all catered for, and the lighter but none the less wear-resisting boots for healthy and restless school children are turned out.

Some 400 persons are normally employed, and these enjoy, in addition to the trade union standard of hours, rates of pay that are slightly above those paid in the district.

Rushden Boot and Shoe Works.

NORTHAMPTON, fifteen miles from Rushden, was noted for the boot trade in very ancient times, and although Leicester and other towns have established themselves as powerful rivals, still Northamptonshire has a reputation as producer of men's boots, particularly of a good medium quality. For some considerable time supplies had been drawn from the district by the C.W.S., and when the trade justified the venture a factory was purchased and work commenced in March, 1900. Building operations were begun, and eventually this fine and spacious factory was completed. The old factory is now used only for offices and storerooms, the manufacturing being done on the two floors, each containing some 600 to 700 square yards, of the new works. Even these, by the way, were not constructed as they now are; there have been two extensions, but so neatly have the additions been incorporated with the original premises that the whole has now the appearance of a single erection. The simplicity of the building favours a perfect organisation of work from start to finish.



Rushden Boot and Shoe Works.



Irlam Soap, Candle, and Glycerine Works.

Soap, Candle, Glycerine, Lard, and Starch Works, Irlam.

THE group of factories at Irlam have not come together in any haphazard way, but because of certain features which distinguished them from most of the other C.W.S. productive enterprises. Here the soap, candle, starch, and lard factories are distinctly branches of chemical industry, in which the highest degree of specialised knowledge is required.

Thirty-five years ago the C.W.S. bought a small factory originally occupied by candle factors and began to make soap. Progress was slow owing to prejudice on the part of Societies. For the first complete year of working, 1875, the sales were only £8,900, and in ten years after this amount was not even doubled.

The construction of the Manchester Ship Canal afforded a unique opportunity for the erection of a soap factory upon its banks, and the C.W.S. acquired thirteen acres of land at Irlam, eight miles from Manchester, and started erecting the works which were opened in October, 1895. A lay-by or quay was also constructed, thus enabling vessels to bring their cargoes direct to the doors of the factory.

Every kind of soap is made at Irlam, for domestic and toilet purposes, disinfectant soaps, polishing soaps, and all under the constant supervision of practical chemists.

The increased space available at Irlam offered sufficient accommodation for the additional manufacture of candles, starch, and lard refining, all of which products enjoy a constantly growing popularity among the constituent Societies.

Soap Works, Silvertown.

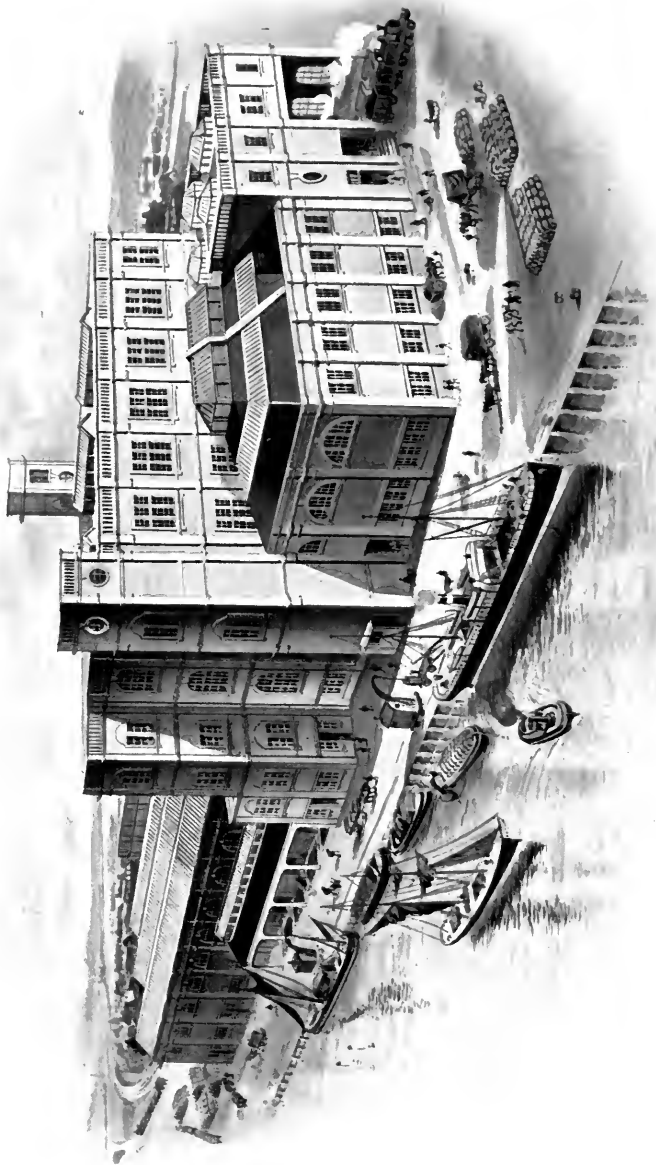
IN 1906 a proposal by certain soap firms to form a combination for trade purposes aroused strong feelings against the introduction of Trust methods into Great Britain. Co-operators were in a position, as soap makers, to defy the attack, and as a consequence of the agitation the demand for C.W.S. soap rose from an average of 250 tons weekly to 750 tons.

It became impossible for the Irlam works to supply so great a quantity, and as soon as possible the Soap Works at Silvertown and Dunston were built. The memory of the public is proverbially short, and Co-operators are, as a section of the public, liable to the same weakness, and the increased trade has not been fully maintained. Still, the production of soap is much greater than might otherwise have been the case, for the output from the three works in the half year ended June, 1910, averaged 501 tons per week.

The site of the building alongside the Thames affords facilities for the direct delivery of tallow, oils, &c., from barges to the works. On the other side of the buildings is the Great Eastern Railway, with C.W.S. sidings running into the loading ways on either side, and a C.W.S. shunting engine to bring and take the trucks. All machinery at Silvertown is electrically driven, there being one generation of power for the whole of the works.



Silvertown (London) Soap Works.



Dunston-on-Tyne Soap Works.

Soap Works, Dunston.

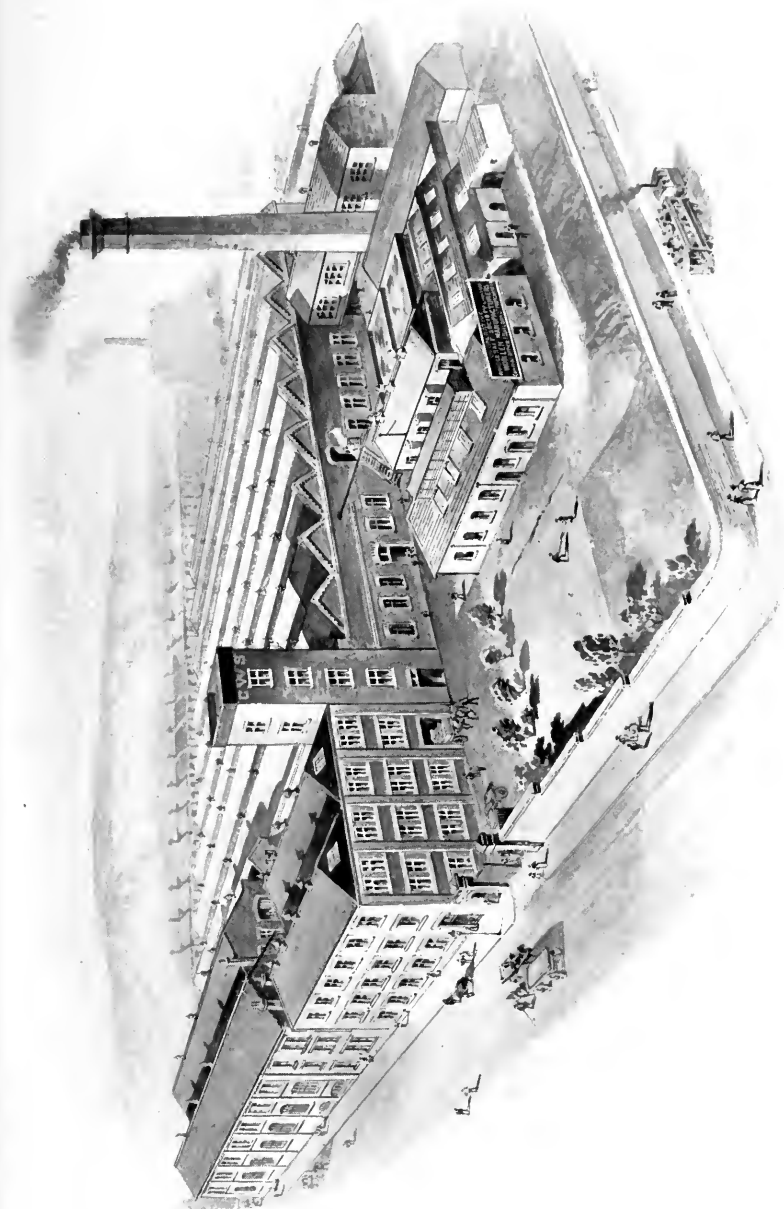
ORIGINALLY it was intended to build the Newcastle District soap works on a larger stretch of ground at Pelaw, but eventually it became necessary to fall back upon the Dunston site. At Dunston, however, considerably less than an acre of land was available. The river, a road, and a railway, the C.W.S.'s own flour mill, and a ferry pier formed on all sides irremovable boundaries; but, in the end, a works has resulted which is extremely compact, and yet is light and roomy and pleasing within and without.

The basement of the works—a kind of modern crypt under the frame-room—is level with the wharf. On the latter is an electric crane for hoisting out barrels of tallow or other materials coming by water. Liquids, such as tallow, after being melted in the basement, or the caustic solution, are pumped up from below to the pan-room (on the highest floor of the works), to which solid materials are taken by lifts. From there the materials descend in the course of manufacture to the ground floor, level with the trucks that run on a railway siding into the loading-way. It will be seen from this that neither time, space, nor power is wasted.

Woollen Mills, Batley.

THE original mill was started in 1874 as a workers' Productive Society, which after a period of prosperity succumbed through bad trade, and in 1886 the concern was taken over by the C.W.S. Standing in the mill-yard, the original stone building can be seen almost embedded in the brick, for considerable extensions have been made to meet the increase of trade; the new portions, with their ample provision for light and air, contrasting strongly with the antiquated ideas of forty years back.

A constant effort is made to keep abreast of the changes of fashion, and to that end designers are continually engaged in producing new combinations and variations of pattern and colour.



Batley Woollen Cloth Factory.



Leeds Clothing Factory.

Clothing Factory, Leeds.

THE manufacture of ready-made clothing was first begun by the C.W.S. in 1888 as a department of the Batley Mill. But it quickly outgrew the accommodation there, and in 1890 the work was transferred to Leeds, the natural centre of the ready-made clothing trade.

For the last fourteen years the factory has been working on the 48-hour week. Like all who have to do with the tailoring trade the management has to contend with seasons, but in accordance with Co-operative principles everything is done to anticipate and regulate the work. As evidence of the satisfactory conditions obtaining in the factory, it may be stated that during the twenty years the factory has been running no one has willingly quitted the C.W.S. to seek another employer.

Leeds Brush and Mat Works.

THE C.W.S. first began to make brushes in connection with the Furnishing Department at the London Branch. In 1904 the industry, for various reasons, was removed to Leeds and reorganised. About the same time the Co-operative Brush Society in Huddersfield was taken over, and later was incorporated with the Leeds factory. First situated at the Mint, Holbeck, the works were afterwards removed to Hunslet, on the south side of the city, where there is plenty of room for expansion. Fostered under careful management, the factory has made rapid headway, and it now claims to be the most up to date of its kind in the country.

The housewife's brush, though not an aid to the highest artistic expression, is a homely and useful article, and all the quarters of the globe are under contribution to the manufacturers of the various kinds. Beech is the chief wood, but chestnut, lime, alder, sycamore, and Swedish silver birch are also used. Bristle, in addition to the home supply, comes to us from France, Germany, Poland, Roumania, Russia, Siberia, and China; bass is produced chiefly in Brazil and Africa, and bassine in Ceylon. Besides these two materials others fibres are used—Mexican whisk, French whisk, Italian sedge, and cocoanut fibre. Both by hand and machine these materials are manipulated until they assume the various forms of bass brooms, banisters, shoe, blacklead, and other brush shapes.

Mats are also made here. Woven of cocoanut fibre or yarn, the manufacture has hitherto been done by hand, but after eighteen months' experimenting a practical loom has been installed which will enable the factory the better to compete with the Belgian gaol-made article. Whilst having the virtual monopoly of this contrivance, it is necessary to remember that the aims and results of collective ownership are altogether different to those of individual proprietorship.

Notwithstanding Continental competition, made severe by means of cheap labour, the 200 employés are paid union wages—indeed, the women machine workers are remunerated at higher rates than are paid in the outside trade.



Leeds Brush and Mat Works.



Luton Cocoa and Chocolate Works.

Luton Cocoa and Chocolate Works.

IN September, 1902, this new industry was established in Luton by the opening of a factory by the Joint Committee of the English and Scottish Wholesale Societies. The manufacture of cocoa and chocolate, however, had been carried on by the two Societies in connection with the Tea Department at Leman Street, London, since November, 1887. Thus at the time it was taken from Whitechapel into the country the business was in its fifteenth year. The reasons of removal will be easily understood. On one hand, in London, a congested district with high rates and high values generally; on the other, at the edge of Luton, open country, a dry, chalk subsoil, and economies all round. Hence the present factory at Luton.

The building stands nearly 400 feet above the sea level, and commands a view of the greater part of the town and the Chiltern Hills beyond. It is of two storeys, with a basement cut in the chalk. At the back runs the Great Northern branch line from the main line at Hatfield to Dunstable.

Here one finds all the essentials for a pure food product in a light, spacious factory, equipped with the best machinery for making a range of cocoas equal to any other make, British or foreign.

All the girls, and there are a great number, are attired in scrupulously clean dresses and caps provided by the C.W.S. Considerable extensions have been made, but there is still room for additional buildings when the loyalty of Co-operators to their own cocoas shall warrant their erection.

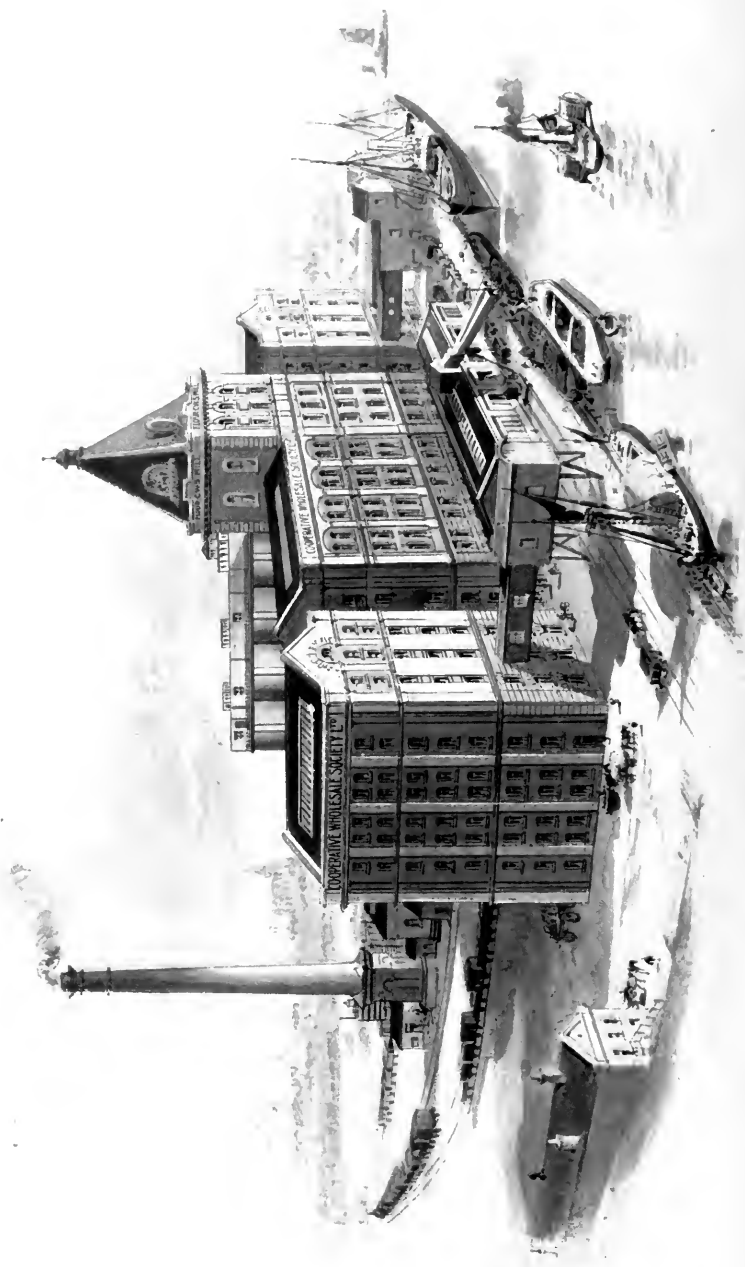
Flour Mills, Dunston.

THE question of flour milling by the C.W.S. was first discussed in 1883, as the quantity of flour consumed in the Newcastle district was then held to justify such a venture. Finally, it was decided in 1886 to proceed, and the site purchased at Dunston-on-Tyne. Although many obstacles hindered the progress of the work, it went steadily forward, and on April 18th, 1891, the mills were opened.

The building containing the flour milling machinery is situate in the background of the view, and the new circular grain silos are close to the river front, while to the immediate right is to be seen the building containing the wheat cleaning, &c., machinery. The mills are divided into three distinct plants, giving a total milling capacity of about 75 sacks of flour per hour. The circular grain silos have a storage capacity of 15,000 tons of wheat, and vessels come direct alongside the premises, where the wheat is discharged by means of powerful ship-elevators. Along the side of the premises opposite to the river is the railway siding with three sets of railway lines, giving facilities for loading a train consisting of 35 wagons. The whole of the machinery is driven by electric power.



Dunston-on-Tyne Flour Mill.



Silvertown (London) Flour Mill.

Flour Mill, Silvertown.

"SILVERTOWN" is a suggestive name, but it must be confessed that, unless it is the broad Thames by moonlight, or coin of the realm in the hands of its workers, there is in the place no hint of silver. History is equally barren. At no idyllic period had this Thames-side stretch any special connection with the lustrous metal. As a prosaic matter of fact the name was formed in recent times by the simple addition of "town" to the patronymic of the founder of a huge firm of telegraph cable and rubber manufacturers. Beyond the Isle of Dogs, between the river and the privately-owned Victoria and Albert Docks, there is a railway-traversed, factory-lined strip of shore, and that is Silvertown. If there exists anywhere a citadel of private enterprise it is here. Yet, with the C.W.S. Flour Mill, Grocery Productive Factory, and new Soap Works, there is now to be found on this river bank a Co-operative settlement.

When the demand arose for a Flour Mill in the South it was this position, full on the Thames, with railway and road in the rear, that induced the C.W.S. Committee to purchase five acres of freehold land at Silvertown. If we remember how many of the large Societies in the South of England are in towns situated on tidal waters, we shall see that, apart from the facilities for receiving sea-borne wheat, the water communication has for the Silvertown Mill an especial value. To build, however, on the light gravel of the river bank was not a simple matter. Sixty five-foot cylinders, in 300 six-foot sections, had to be sunk through the surface drift and filled in with concrete. On this solid foundation the mill was erected by the C.W.S. Building Department, London. The Great Eastern Railway added a siding communicating *via* Stratford with the great main lines, and on June 20th, 1900, the mill was formally opened. Six hundred delegates from all parts of the country witnessed the ceremony and afterwards inspected the mill.

At the start the capacity of the machinery was 12 sacks of 280lbs. each per hour. It is now 50 sacks per hour.

The Silvertown output rose from 1,500 sacks weekly at the start to over 7,000, and to supply the distant and special constituencies of South Wales and the West a new mill became necessary. For this purpose a site was secured at Avonmouth, the port which is being energetically developed by the Corporation of Bristol, and Western Co-operators now have in their midst a mill of which they should be as proud as they already are of the C.W.S. Bristol Depôt.

The Sun Mills, Manchester.

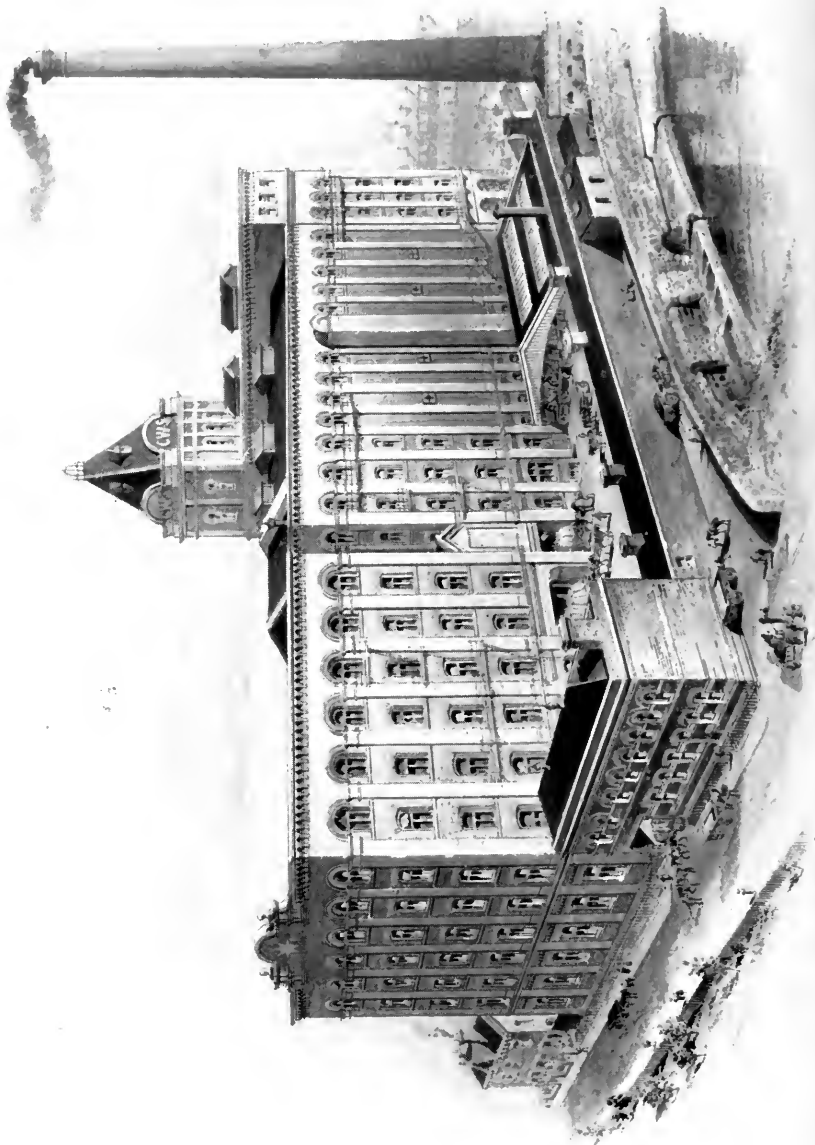
WE need not dwell here on the interest taken by the Co-operative movement and the C.W.S. in flour milling, since the importance of bread to the workers as an article of consumption is obvious. The poor people of Hull who, in 1795, built a Co-operative Corn Mill to save themselves from highly-priced and adulterated flour, began a series of reforms which to-day reach a culminating point in the establishment of the C.W.S. as the greatest milling firm in England, with a capacity of over 41,000 sacks per week from its five mills at Manchester, Oldham, Dunston, Silvertown, and Avonmouth.

The C.W.S. Directors, when looking for a suitable site for a large mill for the Manchester district, were fortunate enough to secure the Sun Mill in 1906, which had only just been built, and was fully equipped with perfectly new machinery of the latest type. The mill is on the Ship Canal at Trafford Wharf, and adjoins the C.W.S. Transport Shed and Bacon Warehouse, so that we have the triple advantage of perfect transport facilities, proximity to Balloon Street, and increased convenience for extension by having all our land in one block.

The mill buildings consist of two oblong blocks parallel with the canal and connected with it by a bridge running across the roadway from the grain elevator and enclosing the band conveyors. The offices are situated in a separate block. The elevator has 21 feet of water alongside. At present the wheat comes in large barges or flats up to 200 tons, and the elevator sucks it up at the rate of 60 tons per hour, passes it through a ton weighing machine and on to a 30-inch travelling band, which runs it into the silos or granary. A 40-ton bulk wagon also delivers wheat from the Ship Canal elevator and discharges it by a travelling band. The first block of buildings on the canal front contains a large provender mill which deals with grain, cake, and feeding stuffs for cattle and horses. Next beyond the entrance to the yard comes a huge block containing the warehouse and covered loading ways for rail, motor, and horse traction, and in the further half the wheat silos, capable of storing over 6,000 tons. Behind is the engine-house with two sets of inverted vertical triple expansion engines for the flour mill.



Sun Flour and Provender Mills, Trafalgar Wharf.



Star Flour Mill, Oldham.

The Star Mill, Oldham.

THE Star Mill at Oldham, which was founded in 1868, was started by the two great Societies in the town to supply their own needs and those of a few neighbouring Societies. The Joint Committee that drew up the rules met on the banks of the Sheepwashes Brook to sign them, and, having no table at hand, used the broad back of one John Hilditch in the emergency.

Up to 1883 the flour was made by the old-fashioned millstones, but a roller plant was then put in, and has since been remodelled on several occasions to keep it abreast of the times. Stones are still used in the mill to grind barley, beans, peas, &c., and also to make a special quality of wholemeal flour which is highly recommended. It is ground direct from the wheat, and is in no way interfered with except that the large bran is sifted out. Other items in the general plant are a "three-high" maize mill for producing Indian meal, and rollers for crushing oats, maize, &c.

In 1889, just when half the mill had been remodelled and refitted with machinery, and work was about to start on the other half, a disastrous fire occurred, which totally destroyed both the mill and warehouse.

Although the mill was fully insured, owing to the stocks of flour being higher than the average there was a loss from the fire of £3,500. The present buildings were erected in 1890, and the new mill was entirely fitted by the well-known firm of milling engineers, Messrs. Robinson (of Rochdale). The plant has had improvements added as they came out during the last eighteen years, and has been kept in a highly efficient state. The capacity of the mill is 32 sacks of 280lbs. each per hour.

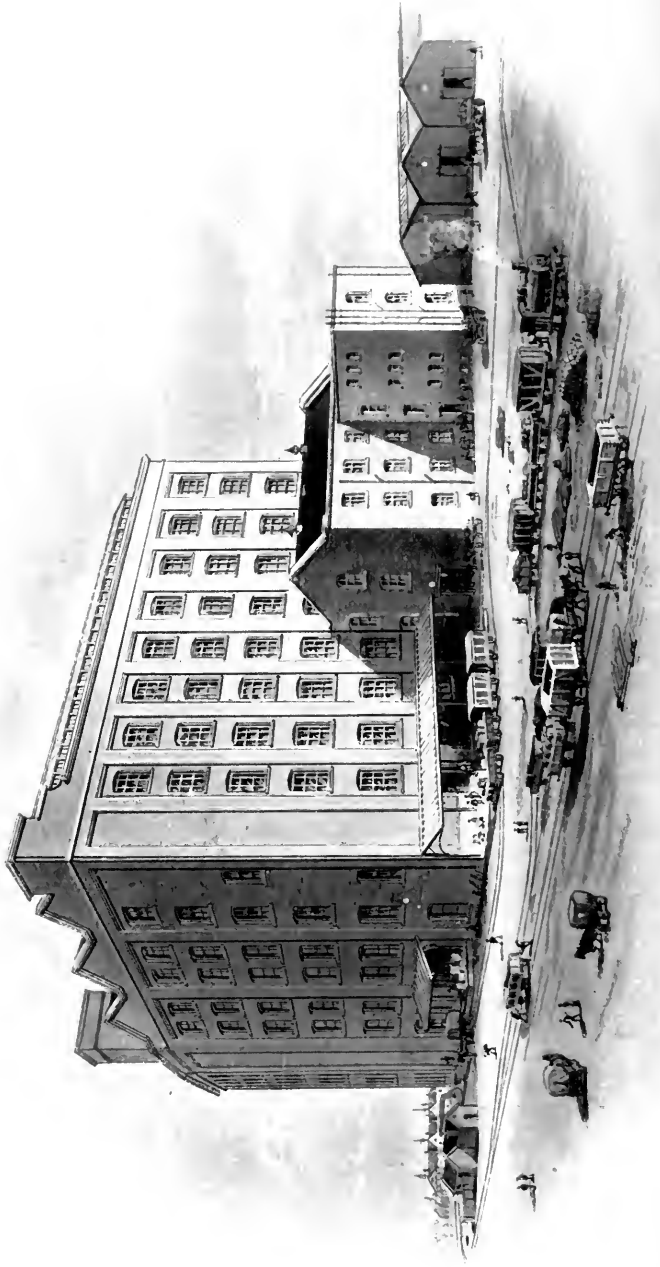
The wheat is conveyed to the mill by wagons from the railway yard just across the road, and the flour and other products are removed by the Crumpsall motor lurry, Societies' own carts, or the mill luries to the railway goods yard. Although not enjoying the quite exceptional advantages of the Sun Mill, where we have road, rail, and water at the door, the Star Mill has the best facilities of any inland mill we are aware of. Furthermore, as the best customers the mill possesses are the two great distributive Societies that first started it and held the controlling interest in it until the C.W.S. took it over in 1906, the apparent disadvantage of the position practically vanishes.

Flour Mill, Avonmouth.

THIS fine mill, formally opened on April 27th, 1910, stands on some three acres of land leased from the Bristol Corporation, and adjoins the Corporation granary and warehouse. The value of the situation of the mill is almost immediately obvious. A network of Midland and Great Western railway lines surrounds it; the grey ferro-concrete granary stands besides it; and the deep dock is at hand from which the great Australian and Canadian wheatships, laden with their thousands of quarters, can discharge direct into the mill silos. Further, only a few miles east, there is the fine C.W.S. Bristol Depôt to attract the Southern and Western Societies' buyers; while the Welsh hills, rising so clearly beyond the Severn, tell how near one is by water to the South Wales ports and mining towns, with their growing hosts of Co-operators. Five thousand sacks per week is the capacity of this mill, and, granted a whole-hearted support from the Societies in the district, it should enjoy a successful future.



Avcmouth (Bristol) Flour Mill.



Silvertown (London) Productive Factory.

Productive Factory, Silvertown.

A VISITOR approaching these premises from the station will observe before him the great flour mill fronting the river; to the right the new soap works; to the left, and close at hand, the confectionery and sundries works, a big, square, unpretentious pile, suggestive of work rather than show. The space shut in by the three blocks is largely devoted to C.W.S. siding accommodation, where a handsome Co-operative engine is busy all the day.

The Silvertown Grocery Productive Works, like most C.W.S. factories, has grown rapidly from small beginnings. Established in 1904, and opening out fresh departments from time to time, the need for extension was met by the commodious building which has recently been added to the original pile, partly on the site of the old boiler-house and engine-room which had been discarded in favour of electrical power from West Ham.

The manufacture of confectionery of all kinds is carried on here. Boiled sugars, gums, fondants, and innumerable varieties in shape, colour, and flavour are turned out in ever-growing quantities. Other departments are occupied with the packing, in convenient sizes, of all kinds of groceries, such as Cremo oats, baking powder, spice, &c., &c.

One of the branches of Silvertown trade which has received special and increasing attention during recent years is the seed department, which is in the hands of a thoroughly qualified expert, and provides reliable seeds of vegetables and flowers, to the general satisfaction of purchasers.

The Broughton Factories.

THE manufacturers of furniture with sound material and well-paid trade union labour and in decent factories have to compete with goods made under wretched conditions, with sweated labour, and unfortunately it is not always easy to persuade a customer that cheapness must entail hardship. Undeterred by the vicissitudes of the trade, the C.W.S. has gone steadily forward in its policy of producing goods combining quality with fair treatment of workers, and by dint of much perseverance the Cabinet Factory, commenced in 1893, continues to make headway.

In 1892 clothing was made in an unpretentious workroom in the vicinity of Balloon Street, but in 1897 this was transferred to the long, high building seen at the back. Here, in light and lofty workrooms, 550 to 600 workers are fully employed, with the exception of slight seasonal slackness. Amidst all the difficulties surrounding this trade the factory is making steady progress.

The Mantle Department was, in 1896, commenced in a corner of the Shirt Factory, but after various changes was moved to the structure shown in the front bearing the Society's name. The loyalty of our lady members has increased to such an extent, however, that early next year further additions and extensions will have made it $2\frac{1}{2}$ times its present size. Beginning operations with six employés, these now number 150, and their labours are chiefly confined to the bespoke trade.

The rectangular building shown in the right foreground is devoted to the making of shirts, and was occupied in 1896, but there have been many considerable extensions in the last nine years, including the addition of another storey. Enjoying the 48-hour week, and paid piecework wages at a higher rate than is paid by outside firms, and without stoppages for needles, thread, &c., 400 workers are kept busily employed in meeting the demands of organised consumers. These remarks also apply to the Underclothing Factory, which is an extension to the right. At present 100 workers are employed.

The motor garage is seen on the extreme left. The Traffic Department began the delivery of goods to Societies two years ago, and are specialising in the quick delivery of perishable goods and the direct conveyance of fragile goods to save handling and vibration.

The timber stores and joiners' shop, and stonemasons' yard in connection with the Building Department, as well as the laundry, are also located at Broughton.



Broughton (Manchester) Cabinet, Tailoring, Mantle, Shirt, Underclothing, &c., Factories.



Desborough Corset Factory.

Desborough Corset Factory.

THE Corset Factory was originally a member of the Broughton group, and it began operations on October 20th, 1898. A few years sufficed to prove that at some time in the future larger premises would be required, and the attention of the Wholesale Committee was drawn to Desborough. The Northamptonshire township had a claim to be considered as a corset-making centre, and it made also a strong Co-operative appeal. The distributive Co-operative Society at Desborough, besides enrolling the greater number of the inhabitants, had attained a unique position. With the help of a loan secured from the C.W.S. it had purchased (in 1898) a freehold estate of over 400 acres, carrying with it the local Manor House. Under 80 acres of this land a bed of iron ore, sufficiently valuable to recoup the Society for the whole first cost, was afterwards found. The Desborough Co-operators decided to work this themselves; and, under the circumstances, to find employment for the girls and women of the village, they were ready to offer the C.W.S. special terms. At the Quarterly Meetings in December, 1904, the Wholesale Committee obtained approval for a purchase of 7,556 square yards of building land, fronting on the Rothwell Road, Desborough; 500 square yards adjoining were afterwards bought. Meanwhile the existing Desborough Corset Manufacturing Society was taken over, and finally on July 3rd, 1905, the whole of the business was transferred to the fine new factory which by that time had been erected on the Rothwell Road site.

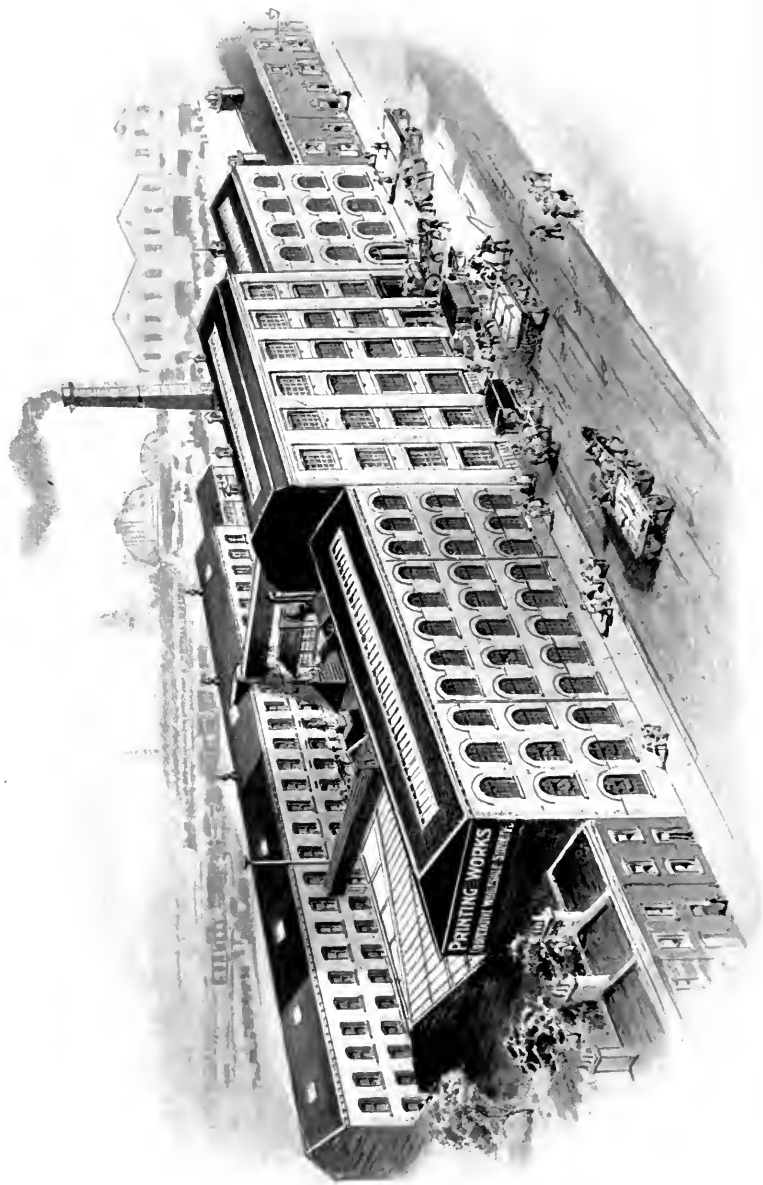
Longsight Printing Works.

WHEN the annual sales of the C.W.S. approached £10,000,000 the question presented itself whether the demand for printing, books, and stationery consequent upon such a huge business could not be met by the Society itself. The question received an affirmative answer, and in 1895 work was begun in a small way in a warehouse that stood upon part of the site now covered by the Bank. The venture proved successful in so many ways that it was realised that the available accommodation would speedily prove inadequate. Building operations were then begun on a plot of land at Longsight, already owned by the C.W.S., and close to the tram route. The new works were ready in 1898, and the 100 employés then engaged had ample space for the performance of their duties. Now, in 1910, the staff exceeds 1,000, a fact that testifies eloquently to the progress of the works. In 1902 an extension to the works was made, and in 1906 another wing of five storeys was opened.

The whole of the allied trades connected with the printing business are engaged in these works, and thus the diversity of work carried on is too great to specify in detail. Besides the production of account books for the C.W.S. and its constituent Societies, and balance sheets, the works have dealt with many jubilee histories for a large number of Societies, in quantities ranging from 30,000 books of 700 pages each to small orders of one or two thousand. Here also is produced the "Wheatsheaf," a monthly journal published for about 500 Societies, who contribute pages of local interest to their special editions. A total circulation of 380,000 monthly has now been reached. A fine range of lithographic machinery is always busy with box labels, &c., and towards Christmas with many thousands of almanacs. Box-making is also an important feature of the works, as the extent and variety of the C.W.S. industries call for an incessant supply of boxes literally by millions.



Longsight (Manchester) Printing Works.



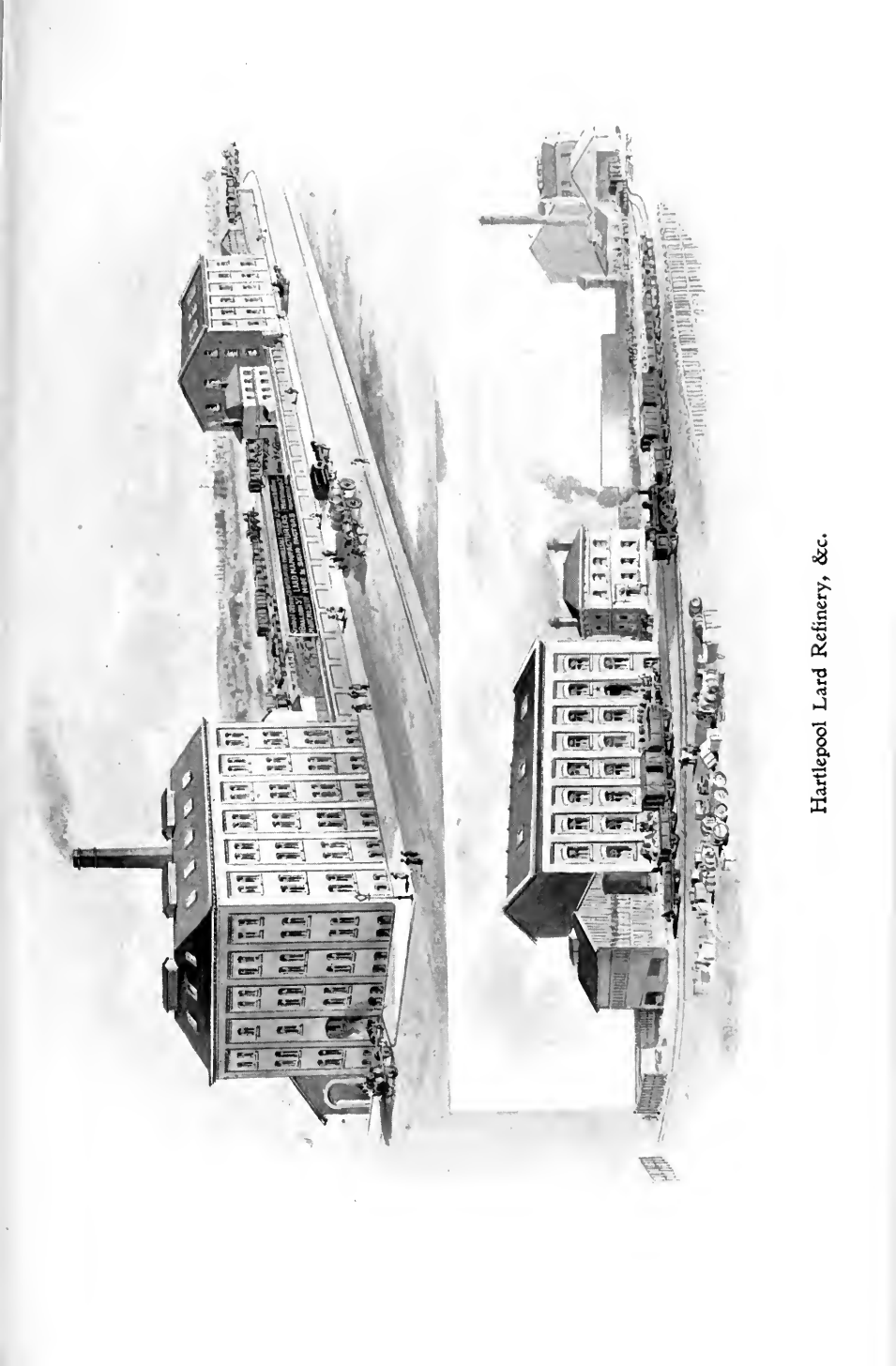
Leicester Printing Works.

Leicester Printing Works.

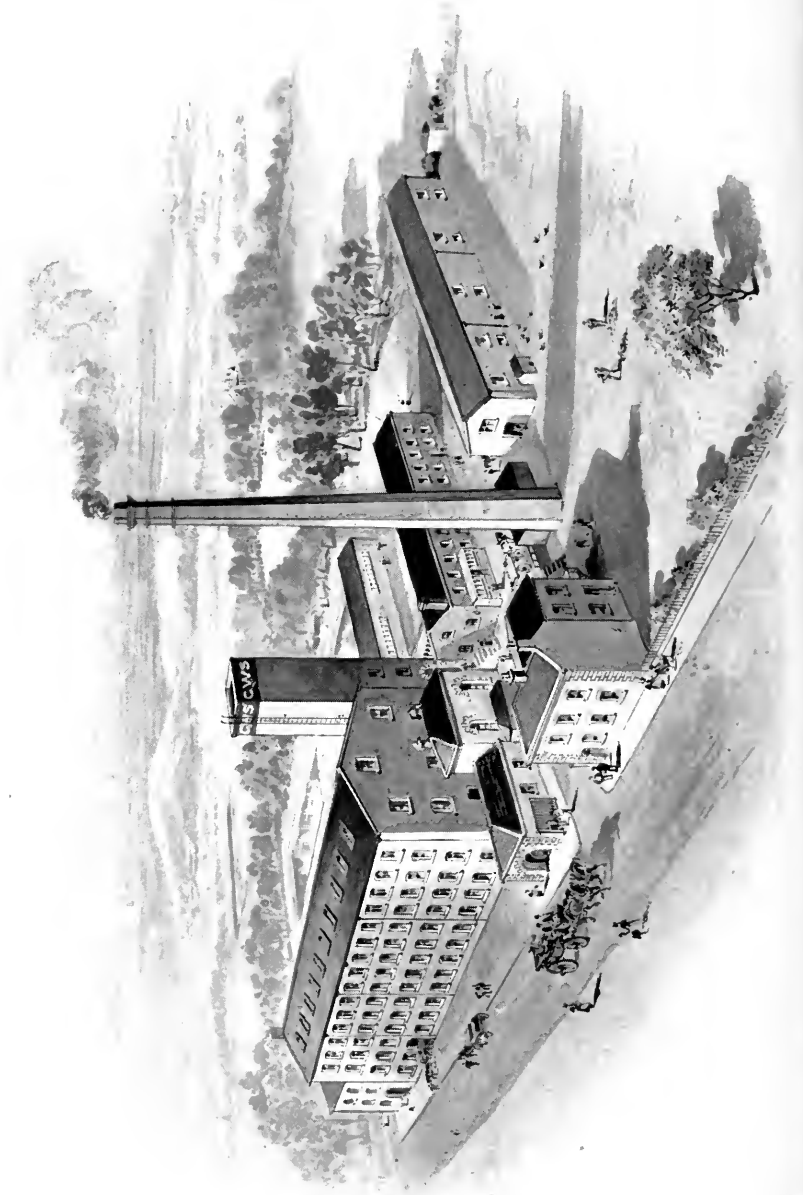
THESE premises were originally occupied as the hosiery factory, but when the new factory at Huthwaite was completed and the business transferred it was decided to utilise the building as an auxiliary printing works. To this end certain necessary alterations were made and modern machinery installed, and a start was made in March, 1909. The works can now execute orders for all kinds of printing, bookbinding, ruling, and boxmaking. Already in the last-named industry over 50,000 boxes are turned out weekly for our own boot works.

Hartlepool Lard Refinery, &c.

THESE modern premises (which are situated at the corner of Oxford and Baltic Streets, the main entrance being from Oxford Street) were specially erected for the process of lard refining, and are equipped with the most up-to-date appliances for this business, capable of a weekly output of 100 tons. They are fitted throughout with electric light, motors, &c., and among other advantages there are cold storage chambers in which all refined lard is warehoused. The refinery is within easy access of the docks, there being a continuous line of railway up to the works, running into a large covered shed at the back of the premises, so that goods can be both despatched from and received at the works in trucks, all loading and discharging being done under cover. In addition to the above premises there is also a very large building adjoining same, at present being used for the pickling, &c., of eggs.



Hartlepool Lard Refinery, &c.



Flannel Factory, Littleborough.

THE manufacture of flannel in Lancashire dates back to the reign of Edward III., when certain Flemish weavers, exiled by troubles at home, settled down in the wild and lofty moorland between Lancashire and Yorkshire. From them in part were descended the famous hand-loom flannel weavers of Rochdale who began the Co-operative movement.

In 1872 Co-operators in the neighbourhood formed the Lancashire and Yorkshire Productive Society, and began to make flannel at Hare Hill Mill. The venture, however, was not a success, and in 1878 it went into voluntary liquidation. In 1898 the business was purchased by the C.W.S., and has since taken its place as a profit-earning department.

Tobacco Factory, Manchester.

FOR many years the demand for tobacco had been steadily growing, and about 1896 the Directors of the C.W.S. felt that the time was opportune for embarking on the manufacture of the fragrant weed. A factory was bought in Sharp Street, a few minutes' walk from Balloon Street, and a start made in 1898. Instant success attended the enterprise, and within four years a trade of £300,000 per annum was reached. Alterations and additions proceeded rapidly, until the buildings now cover the ground to the extent shown in the illustration, the total floor space being well over 10,000 square yards. As an indication of the strenuous efforts made to meet the varied tastes of the consumers, it may be mentioned that the factory turns out a hundred separate kinds of shag and twenty-eight of flake. The annual production amounts to 1,450 tons tobacco, 2,750,000 cigars, and 26,000,000 cigarettes.



Manchester Tobacco Factory.



Hucknall Huthwaite Hosiery Factory.

Hosiery Factory, Huthwaite.

THE connection of the C.W.S. with hosiery began in 1903, when the Leicester Hosiery Factory, which had previously been run as a copartnership works, was taken over as a going concern. For about five years operations were carried on in the old building, but in 1908 the business was transferred to a new and commodious factory designed and erected by the C.W.S. at Hucknall Huthwaite, fourteen miles from Nottingham.

The building, which lies just behind the main road from Sutton to Huthwaite, is of two storeys without a basement. It takes the shape of an L, with the engine-house and other incidental buildings grouped in an angle. From one extreme of the L to the other it is one lofty hall, lit from roof and sides.

The factory produces all kinds of hosiery, such as stockings suitable for all varieties of extremities; socks also, and underclothing, cardigans, &c.

All that modern machinery can do, guided by expert management, is brought to bear upon the work, with the result that the C.W.S. hosiery is second to none.

Weaving Shed, Bury.

THIS factory, opened in February, 1905, is situated at Springs, Bury, about ten miles from Manchester, and, being directly connected with the Lancashire and Yorkshire Railway, is conveniently placed with regard to traffic facilities. As may be seen from the illustration, ample provision is made for a full volume of light, and the floor space gives ample room for each branch of the work. There are about 900 looms at work making domestics, Wigans, sheetings, &c. The material woven here is dyed and finished elsewhere, these operations being distinct and separate trades. The bulk of it reappears as lining or pocketing, the "Sataline" fabric being in considerable favour amongst the Societies.



Bury Weaving Shed.



Keighley Ironworks.

Keighley Ironworks:

THE inception of these works was due to the local Co-operators, who in 1885 had under consideration a proposition to enter into a local industry. Eventually a Society was formed and registered, premises taken, and work commenced.

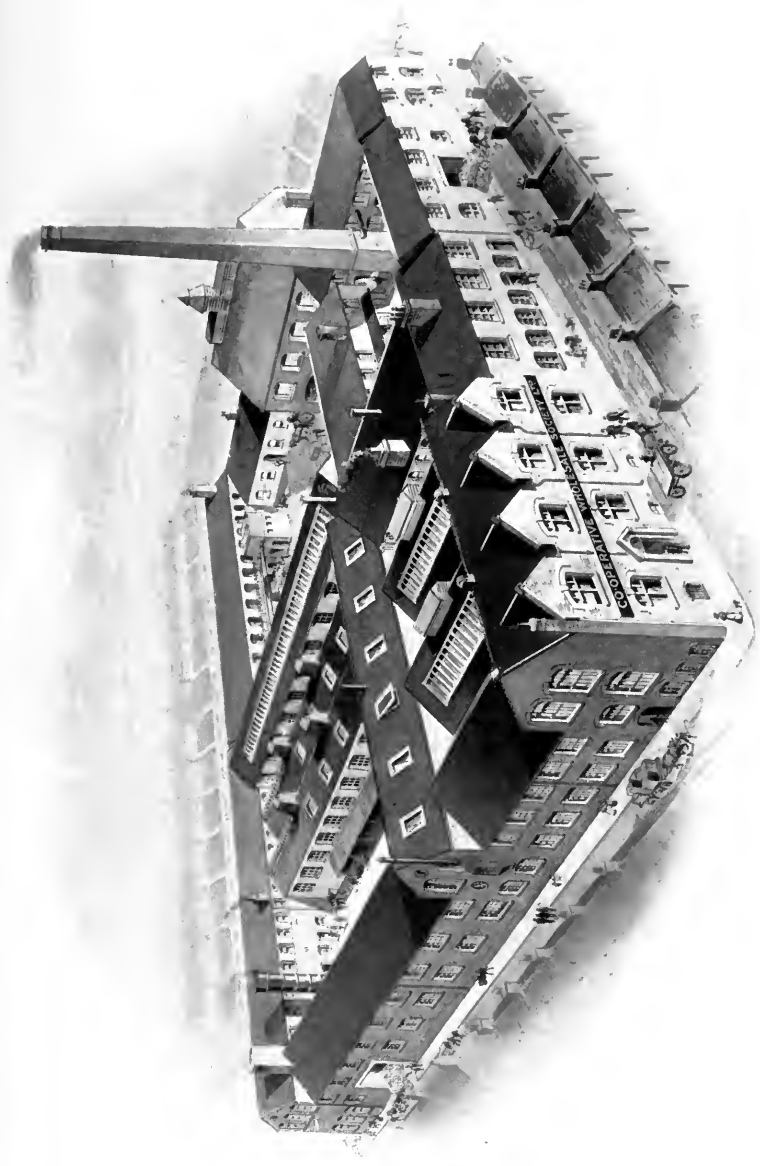
In 1907 negotiations were promoted with a view to the acquirement of the Society by the C.W.S., and in 1908 the transfer was an accomplished fact.

The principal articles of manufacture are washing machines and wringers, bedsteads of iron and brass, and wire mattresses.

Dudley Bucket and Fender Works.

THESE works were established in 1888 as an independent Productive Society, and after twenty years of steady progress the works were taken over by the C.W.S. at the same time as the Keighley Ironworks.

The main products of the factory are fenders, fire-irons (curb, brass, and antique), and fire brasses. These are of a great variety in design, as new patterns are constantly in demand. Iron, steel, brass, and copper are all brought into requisition, singly or in combination, to produce attractive articles of furniture. The less ornamental but often more useful bucket is also made in large quantities and many sizes. Galvanised goods, such as buckets, baths, waterloos, &c., also constitute a large proportion of the trade.



Dudley Bucket and Fender Works.



Riesler Timbale Works.

Birtley Tinplate Works.

THESE are the largest works of the kind in the north of England devoted to the production of tinware, steel, and sheet metal goods of every description.

The works are situated in the south-west of Birtley, adjoining the main line of the North-Eastern Railway, six miles south of Newcastle-on-Tyne.

The building is a brick structure, composed of single and two-storey buildings, and, with the various outbuildings, covers close on an acre of land.

The machine and general workshop is fitted up with modern machinery, with power presses for all classes of work, and automatic machinery for the production of sheet metal goods. Domestic tinware is here made in large quantities and of great variety, over 500 various articles being made in this department.

Special flour bins and shoots are made for the storage of all kinds of flour, meal, and grain. In this department are also manufactured the noted steel panel trunks. There are also manufactured ventilators, flour mill spouts and hoppers, &c., to suit the requirements of the various productive departments.

All the machinery is worked by electric motors, and the conditions of labour are all that could be desired.

Longton Crockery Depot.

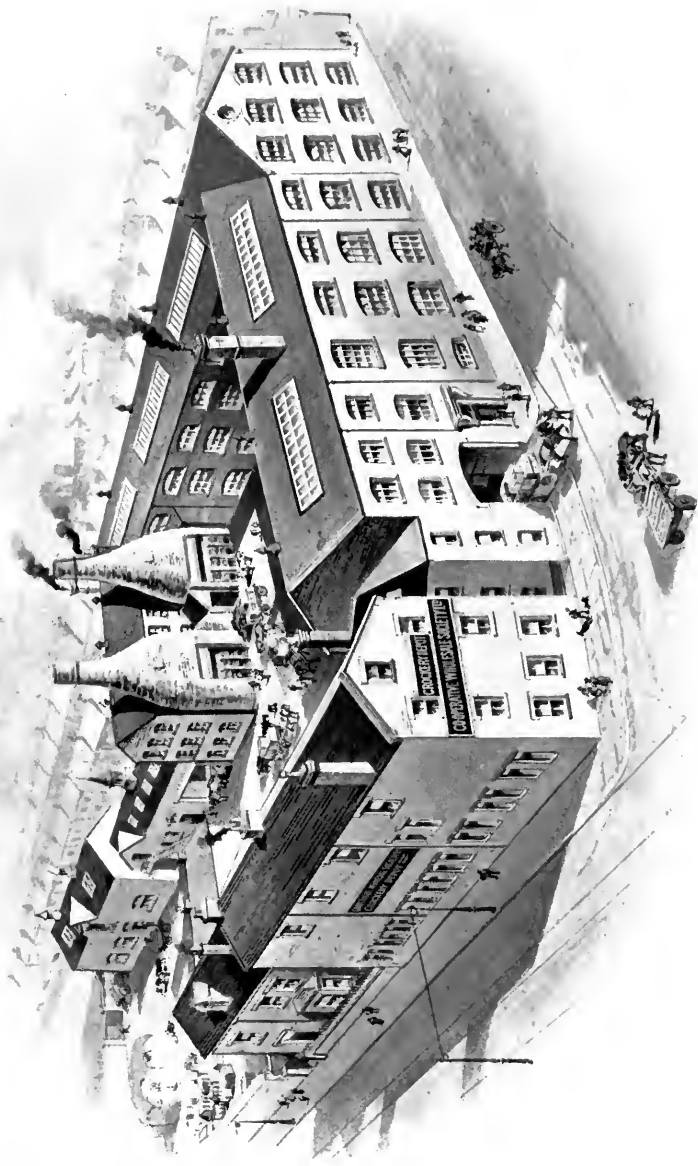
THE pottery trade first engaged the attention of the Wholesale Society in 1886, when the increasing business in this class of goods gave rise to the suggestion to establish a Depot in the manufacturing district for the purpose of collecting and distributing the articles suitable for Co-operative trade.

The result of thus aggregating the needs of Societies has been very successful, for the business connections and extensive dealing of the C.W.S. with the local manufacturers enables them to supply small orders with much advantage to the retail Society, and large ones on same terms as makers.

At the commencement premises were rented, but growth of trade justified the erection of a building, and in 1889 the new place was occupied. Sufficient land was acquired at the same time to admit of future developments, and from time to time additions have been made.

About 1898 the C.W.S. decided to start a decorating department and build a kiln, so that Societies could have the satisfaction of purchasing an article finished under healthy conditions. Now there are two kilns, and nearly £1,000 per year is paid in wages to this department.

Goods sold from Longton are drawn from sources where the best conditions of labour prevail, and a large quantity are dipped in either low solubility or leadless glaze.



Longton (Staffs.) Crockery Depot.



Pontefract Fellmongering Works.

Fellmongering, Fat, and Bones Department, Pontefract.

THE buildings shown on the opposite page are where the C.W.S. conduct their fellmongering business, and also their fat and bone business. In the foreground is the fellmongering department.

Fellmongering is that process by which wool is separated from the sheep skins. There are several ways of doing this, and that employed by us is by applying to the flesh side of the skin a mixture of lime and sulphide of sodium; the skins are allowed to lie two days with this mixture on them; they are then washed, and the wool after the treatment leaves the skin (or pelt, as it is called in the trade) readily. It has to be pulled off by hand, because on every skin there are several qualities of wool, and this has to be carefully sorted by hand as it is pulled off. The wool is then to be dried, and stored in the large building shown on illustration for sale.

During the year ended August 31st, 1909, we treated 300,000 skins in this department and employed forty men.

The bone department (which is in the background) extracts grease from bones and then grinds the bones into bone meal, which is sold for manure. The grease is extracted by putting the bones, after being roughly broken, into large tanks; the tanks are then sealed, and by means of a pipe benzine is run into these tanks. The benzine is driven off again by means of steam and recovered for future charges; the bones are then ready for grinding.

All these departments are worked in conjunction with the Hide and Skin Department.

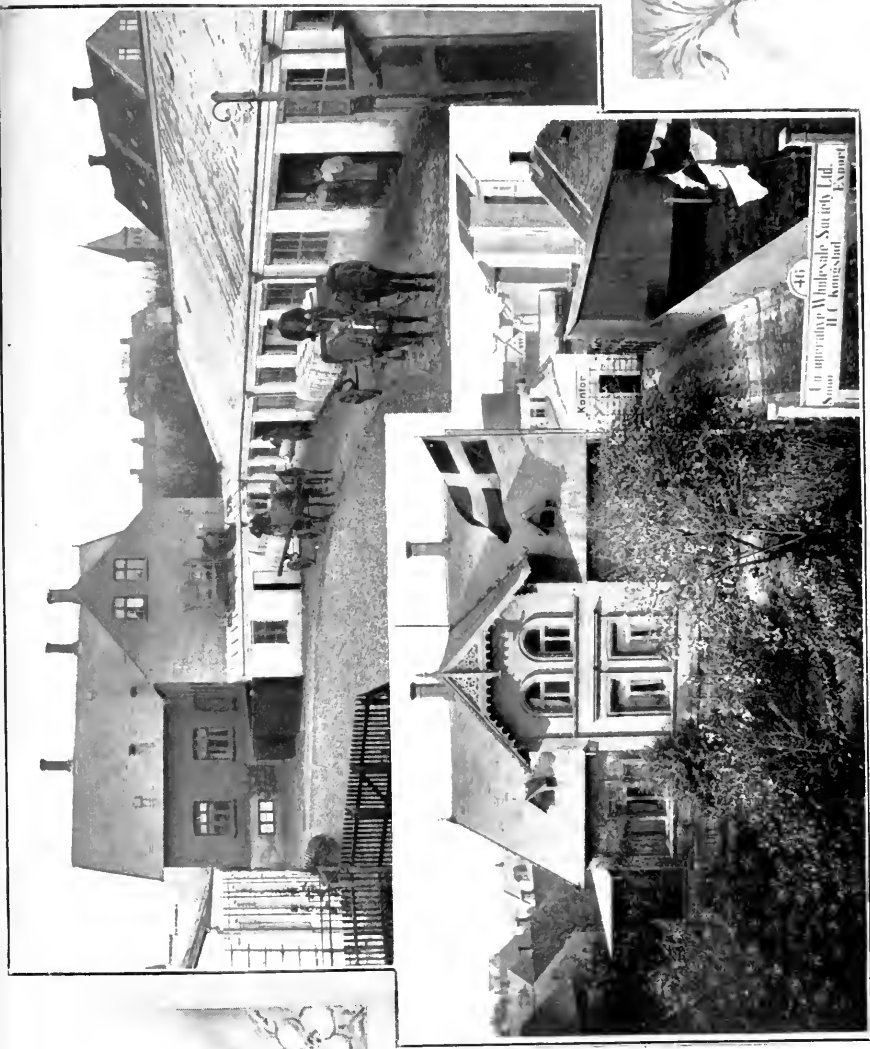
Esbjerg Butter Depot.

THE land is freehold, and covers a total area of 1,889 square yards. Situated in a fifteen years old garden stands the house occupied by the manager, adjacent to cool butter cellars of about 100 square yards.

In conjunction with these cellars, on the right side of the yard is the principal butter warehouse—one large room of about 235 square yards, fitted with refrigerating arrangements and facilities for handling the butter properly; through these cellars about 2,400 casks of Danish butter pass weekly.

Opposite to the cellars stands the office building, containing three nice, light, and spacious office rooms, in which the clerks are employed.

Well paved and otherwise kept in good order, and with flowers and trees espaliered along the railings and the whitewashed walls, the establishment is an attractive advertisement for the C.W.S. in Denmark.



Esbjerg (Denmark) Depot.



Odense Depot.

Odense Depot.

THIS Depôt for butter, eggs, and bacon commenced business on June 26th, 1898. The newly-erected butter warehouse is built at the harbour on leasehold land belonging to the Odense Town Council, and covers an area of 800 square yards.

A railway siding, connected with the main line, runs along in close proximity to the western side of the building, giving the best facilities for the receiving and despatching of goods by rail. The east side of the building faces the quay, and the berth of the steamers to Great Britain is exactly opposite and only a few yards distant from the warehouse.

The premises in every way satisfy modern requirements, the butter cellars being equipped with refrigerating plant, and the offices with hot-water heating installation, with electric light over the whole building.

The whole arrangement is ideal, and a further testimony to the endeavours of the C.W.S. to supply Co-operators with articles made and distributed under the most perfect conditions.

Herning Bacon Factory.

THIS factory was purchased in 1900, and business commenced immediately after reconstruction and the additions to the buildings were completed.

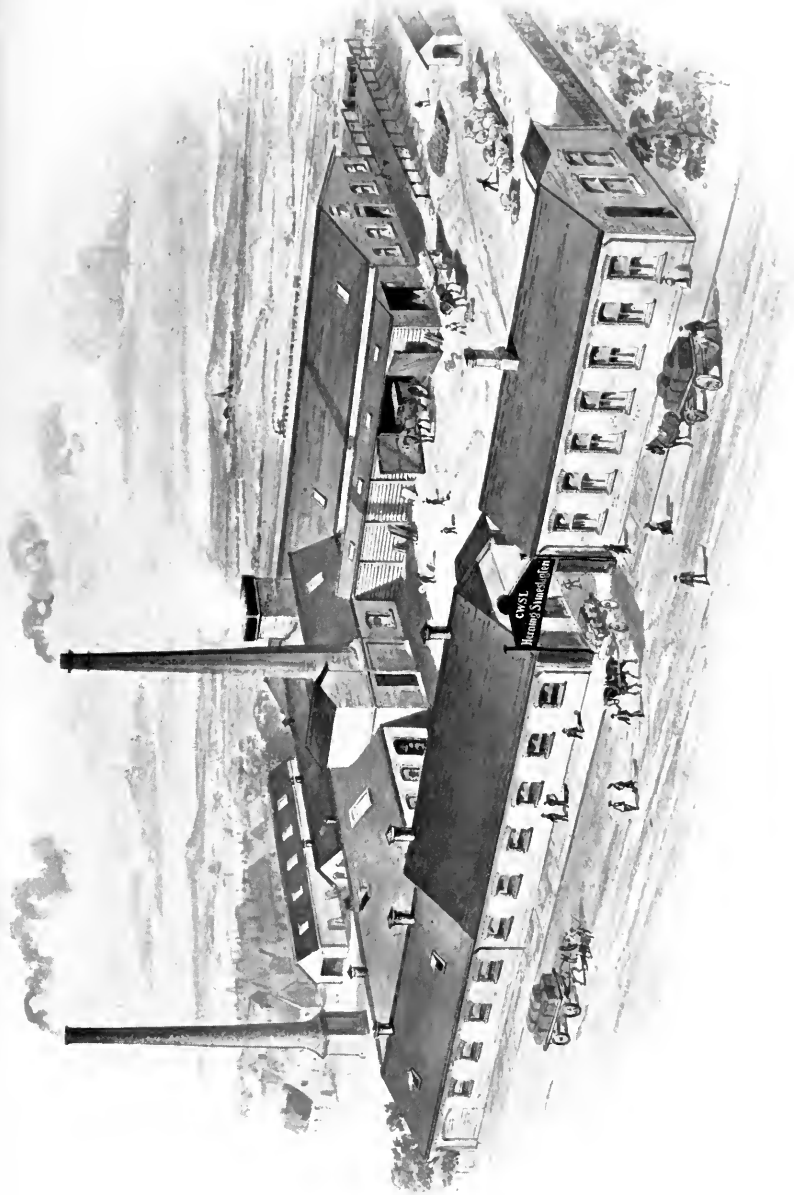
The front building on the right of the entrance comprises the manager's and clerks' offices. On the left is the weighing-room for live hogs, which leads into the sties. Adjoining the sties is the horse stable. In continuation, we reach the sticking-pen, and, turning to the right, the slaughter-house, in which will be found the scalding-tank, singeing-stove, and destruction-room. In the same building, but on the right, is the sausage-room and smoking-stove, with large shaft, and the lard melting-room.

Close behind the slaughtery building on the left is the gut-house, and on the extreme left, with the large shaft, is the engine-room, boiler-house, and refrigerating machinery; the condenser belonging to this can be seen standing on top of the roof.

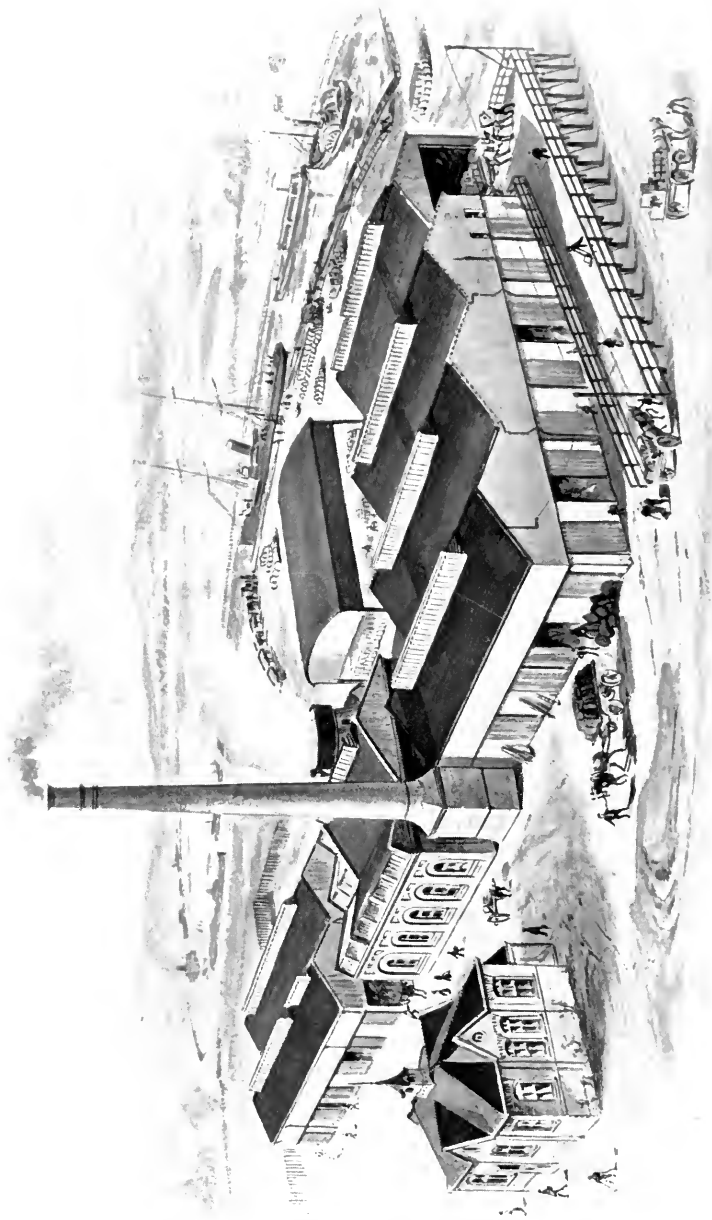
The large building at the back contains the curing-room, cooling-room, hanging-room, and baling-room.

Parallel with the baling-room will be seen a fence which runs along the passage where the pigs are unloaded from the railway trucks, the railway line running close by this building, with easy access for loading and unloading of goods.

The front buildings face towards the north, and are built of red brick and slate roof; all the other buildings are of red bricks with tarred felt roofs, which are whitewashed during the spring for the summer season.



Herning Bacon Factory.



Sydney Oil and Tallow Factory.

Sydney Tallow Works.

THESE works, for the production of tallow and coccoanut oil for use in our various soap works, are erected on a suitable and excellent site in Sydney, the position having been specially selected as being particularly adapted to the receiving of the raw materials and the despatch of the manufactured products. They were specially designed and built for those particular manufactures, all the machinery being of the latest and up-to-date description.

Fruit Packing Depot, Denia.

THIS substantially-built warehouse is the C.W.S. Depôt for the packing and exportation of Spanish produce. Denia is situated about seventy miles south of Valencia on the Mediterranean coast, and is the principal port of shipment of Valencia raisins. Co-operators' requirements of the latter commodity having greatly increased in recent years, the old rented property was found inadequate, and it became necessary to make other provision for carrying on the business efficiently. Land was bought in a central position near to rail and quay, and a large, handsome building erected, 75 yards by 45 yards. The *nuevo edificio* is looked upon by the natives as doing credit to the town, and without doubt is second to none in that part of Spain.

The interior is light and airy, and, with ample sanitary accommodation on the very latest hygienic principles, the C.W.S. is keeping up its reputation for looking after the interest of its workers. No one arriving in Denia can fail to notice the words "Co-operative Wholesale Society Ltd.," as the warehouse abuts on a square adjacent to the station.

The walls are of thick rubble, and the columns, girders, and roof principals of iron. The bottom floor, which is used for making up, is tiled, and the upper storey, which serves as the picking department, is concreted.

During the excavations much blasting had to be done, remains of old Moorish foundations being discovered—probably those of buildings connected with the ancient castle or convent close by.

In the season upwards of 600 persons are employed in picking, packing, and shipping Co-operators' requirements.



Denia (Spain) Depot : Calle Gazarre.



S.S. "Fraternity."

Steamships Department.

THE Garston and Rouen service was started by the Society with a fortnightly steamer in the early part of 1879, and in 1894, on the opening of the Manchester Ship Canal, a separate fortnightly service was commenced between Manchester and Rouen, the s.s. "Pioneer" being the first boat to land inward foreign cargo direct on to the Manchester quay.

The two steamers called at Swansea on the outward voyage to fill up with coal and goods.

In 1905 the service was rendered more efficient by making it weekly from each port, instead of fortnightly.

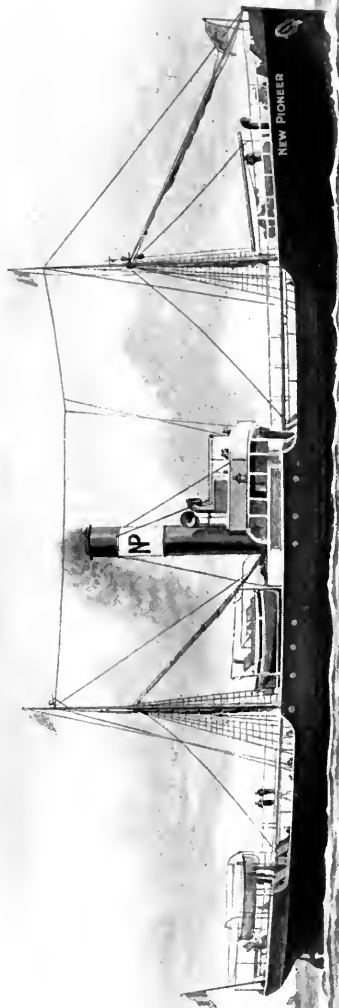
The sailing days are from Manchester every Tuesday; from Garston, Wednesday; and from Swansea, Friday, arriving at Rouen Sunday. The homeward sailings are from Rouen every Wednesday, arriving at Manchester on Sunday. Two steamers are at present engaged in the service, viz., the s.s. "Fraternity" and "New Pioneer."

S.S. "FRATERNITY."

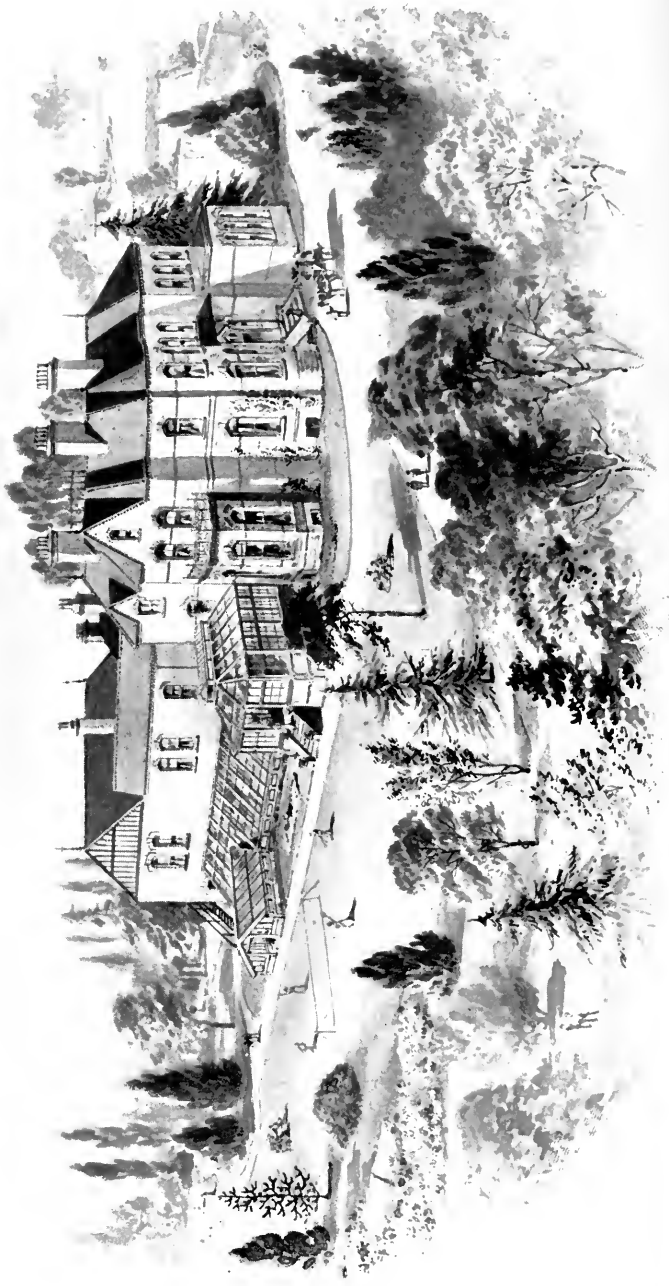
The "Fraternity" was built at Glasgow in 1903. Dimensions, 180ft. 2in. x 28ft. 1in. x 15ft. 6in.; net tonnage, 269. She carries 650 tons cargo and 100 tons bunkers. The crew consists of 15 hands; master, Captain R. Bell.

S.S. "New Pioneer."

THE "New Pioneer" was built at Walker-on-Tyne, December, 1905, to replace the original "Pioneer," sold in 1906. Dimensions, 193ft. x 29ft. 6in. x 12ft. 4in.; net tonnage, 320. She carries 750 tons cargo and 100 tons bunkers. The crew consists of 15 hands; master, Captain J. T. Gemmell.



S.S. "New Pioneer."



Roden Convalescent Home.

The Roden Convalescent Home.

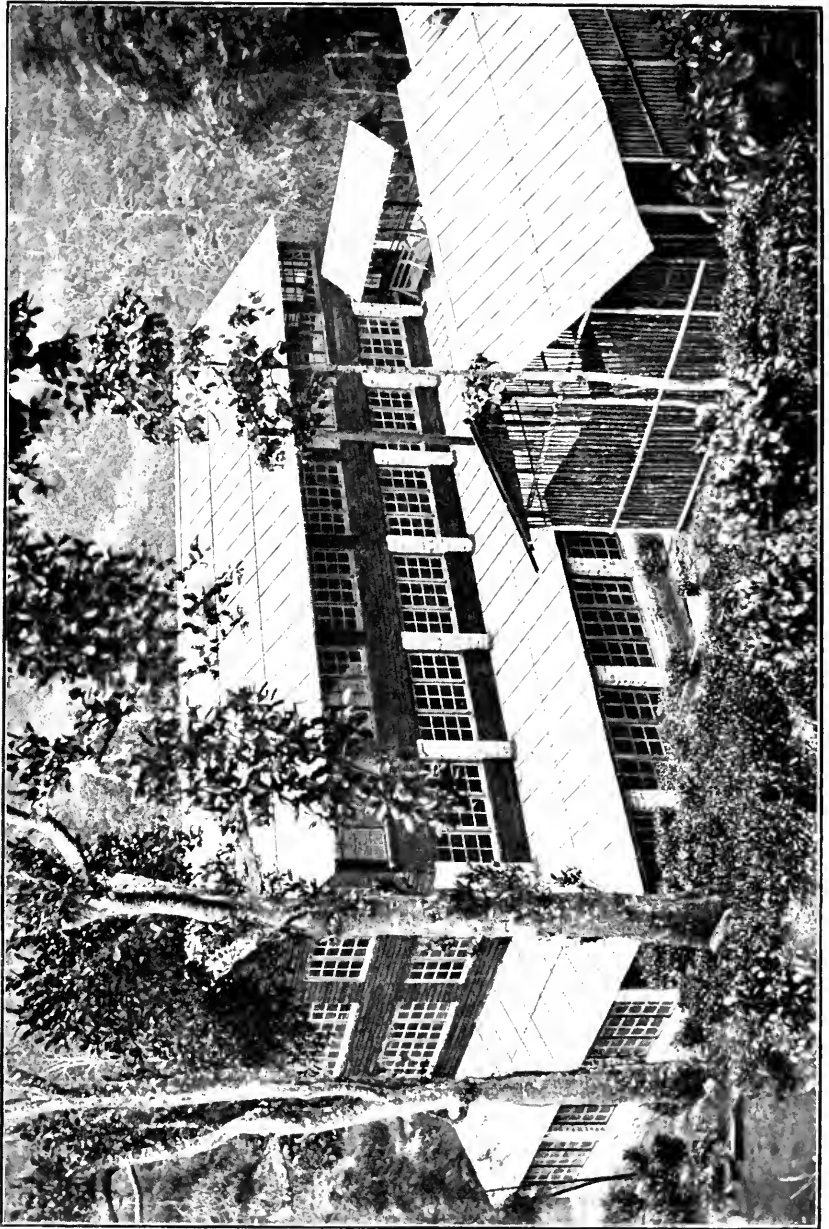
THE Roden Estate, purchased by the C.W.S. in 1896, included the Roden Hall, a small modern country house standing in its own grounds. After alterations and enlargements the house was opened in July, 1901, as a Convalescent Home. It has accommodation for fifty persons. The house includes a men's sitting-room, a billiard-room, a library, a handsome dining-room, which is used also for concerts and dances, a ladies' sitting-room, a conservatory, separate bedrooms, and also bedrooms for married couples as well as the matron's apartments, kitchens, &c. The Home has its own kitchen garden and tennis courts. A bowling green and cricket ground adjacent is used jointly by visitors and the employés of the estate. The Home is open, first, for convalescents, who, being recommended by a Co-operative Society federated with the C.W.S., and not suffering from infectious disease, are received at a charge of 12s. 6d. per week. When there is room visitors are also received at 25s. per week, or for a week-end for 12s. The official receiving day for convalescents is Tuesday, when a physician attends at the Home.

The Roden Estate.

THE C.W.S. Roden Estate, in Shropshire, consists of 742 acres on the banks of the little river Roden, and is situated six miles north-east of Shrewsbury. Of this land 204 acres are farmed by the C.W.S., the remainder being mainly let to farmers. Forty-six acres are (summer, 1910) under fruit, seventy acres are mowing and grazing land, and the rest is planted with peas, roots, and cereals. Besides the fruit farm there are the glasshouses, the total length of which amounts to over a mile and a half. Tomatoes, cucumbers, and grapes are chiefly grown. Thirty-four men are employed on the farm, and thirty-one in the glasshouses; while in the fruit-picking season a large temporary staff is recruited from the Wellington and Oakengates districts. The fruit picked is taken daily three and a half miles to Crudgington Station, on the Wellington and Market Drayton line, by steam lurry. The lurry does the work of seven horses, and there are fourteen horses kept on the farm. Modern cottages have been built for employés, and are let at a rent of 2s. 6d. weekly. An institute, with lending library and reading and billiard rooms, has also been provided by the C.W.S., and in this building religious services are held every Sunday. The estate has its own water supply by means of a pumping station, and its own plant for electric lighting. The estate was acquired in 1896.



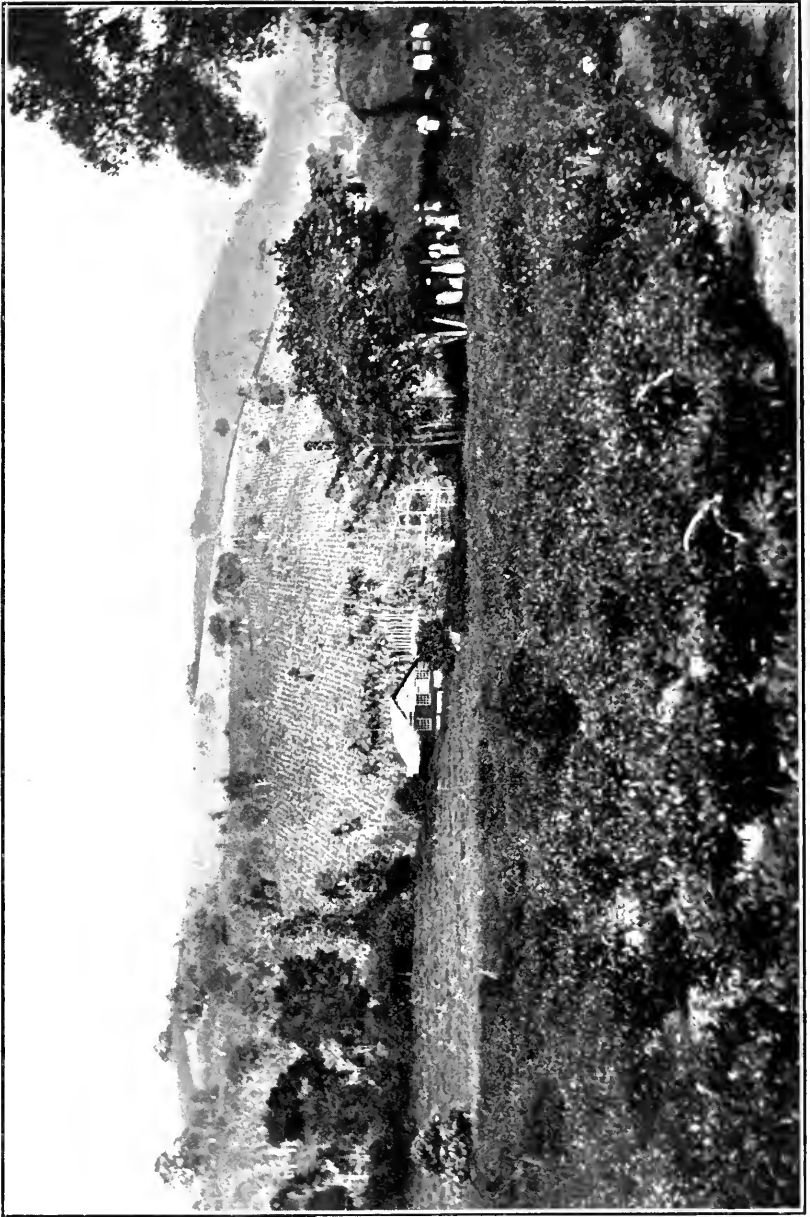
Roden Tomato Houses.



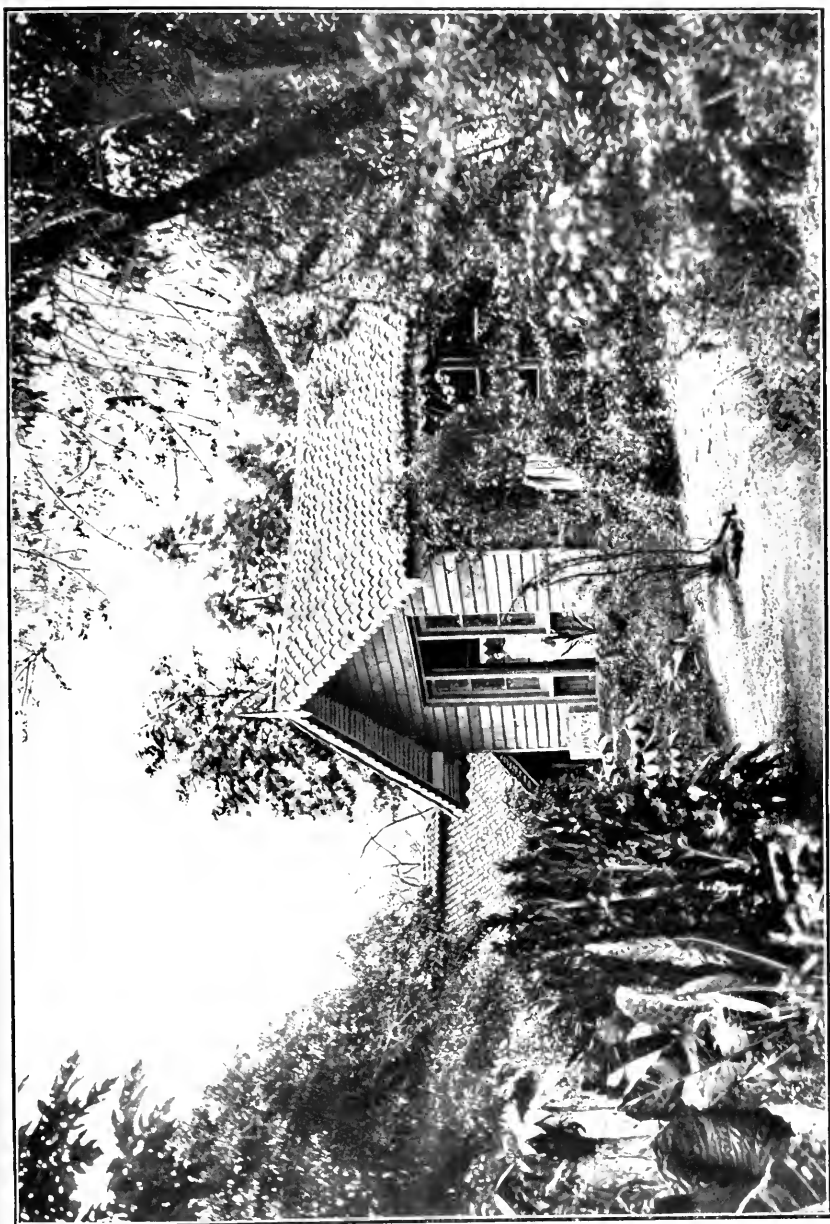
McConnell's Tea Estate

Tea Estates, Ceylon.

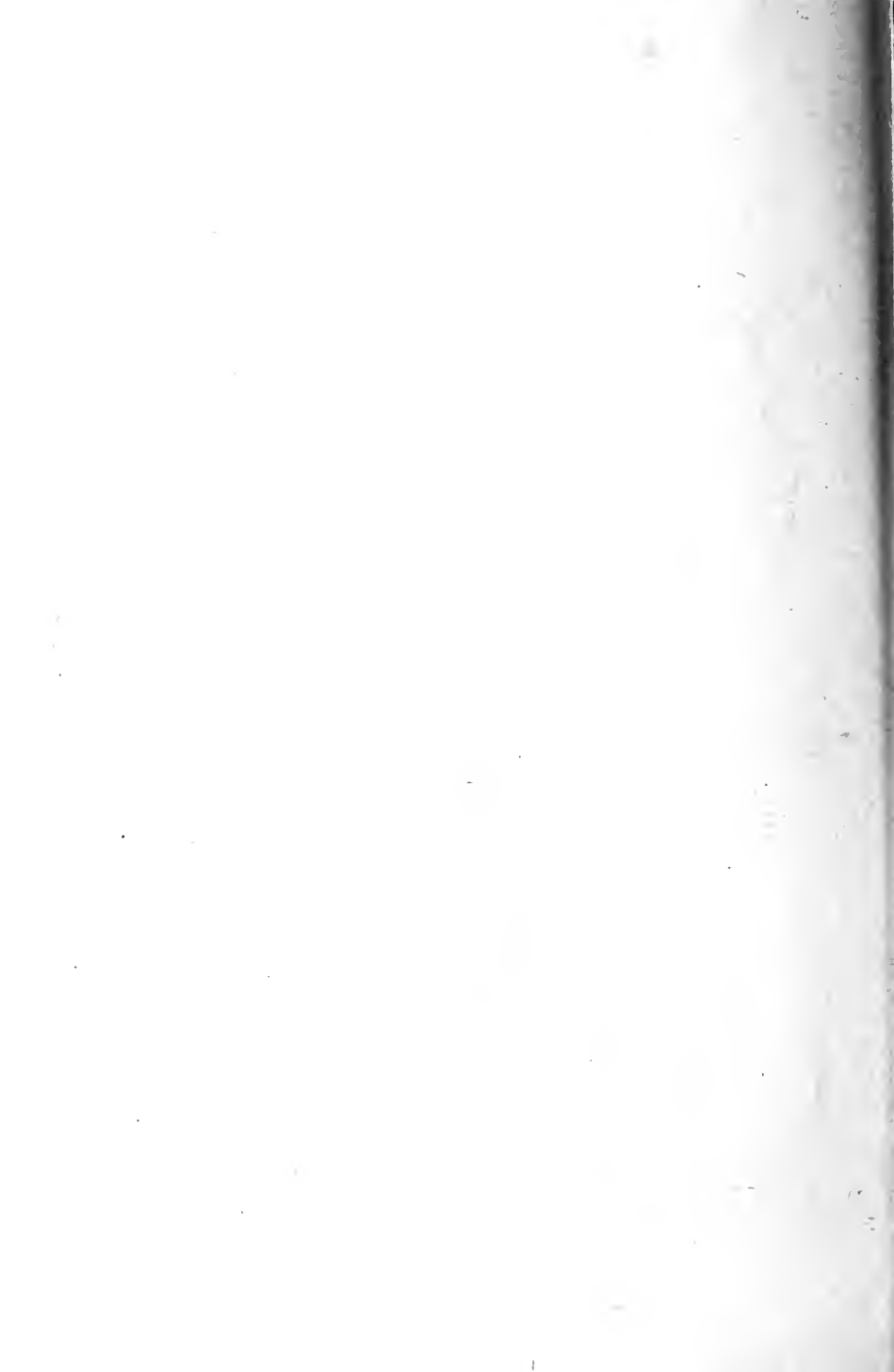
IT was in 1882 the English and Scottish Wholesale Societies combined to establish a joint Tea Department in London, adjacent to the dock warehouses and brokers' offices that constitute the great tea market of the country. At the same time tea planting was beginning in the central mountainous districts of Ceylon. The superbly beautiful, winterless island, with its warm steamy atmosphere in the mountain regions round Kandy, is now one of the chief sources of supply, and when the Wholesale Societies decided to follow the trade outside the bounds of this country, and to become tea planters themselves, it was to Ceylon they went. In 1902 the Nugawella and Weliganga estates were bought, and to these properties the Mahavilla and Dambagalla estates have since been added. Altogether, through their Wholesales, English and Scottish Co-operators own 813 acres of Cingalese ground.



Walton's Tea Estate



Weliganga Bungalow.



The Co-operative Wholesale Society Limited.



ENROLLED AUGUST 11th, 1863,
under the Provisions of the Industrial and Provident Societies Act,
25 and 26 Vict., cap. 87, sec. 15, 1862.

BUSINESS COMMENCED MARCH 14th, 1864.



SHARES, £5 EACH, TRANSFERABLE.



Wholesale General Dealers, Manufacturers, Bankers, Millers, Printers,
Bookbinders, Boxmakers, Lithographers, Shipowners, Butter
Factors, Lard Refiners, Bacon Curers, Fruit Growers, Drysalters,
Spice Grinders, Saddlers, Curriers, Iron Founders, and Tinsplate
Workers, Tea Growers, Blenders, Packers, and Importers,
Dealers in Grocery and Provisions, Drapery, Woollens, Ready-
made Clothing, Boots and Shoes, Brushes, Crockery, Carpets,
Furniture, Coal, &c., &c., &c.



Manufacturers of Flour, Butter, Biscuits, Sweets, Preserves, Pickles,
Candied Peel, Cocoa, Chocolate, Tobacco, Cigars, Cigarettes,
Snuff, Soap, Candles, Glycerine, Starch, Boots and Shoes,
Saddlery, Woollens, Clothing, Flannels, Shirts, Mantles, Under-
clothing, Corsets, Millinery, Hosiery, Silesias, Pants, Ladies'
Underwear, Cardigans, Furniture, Brushes, General Hardware,
Bedsteads, Wire Mattresses, Mats, &c.

CENTRAL OFFICES,
BANK, SHIPPING, AND COAL DEPARTMENT, GROCERY AND PROVISION,
AND BOOT AND SHOE WAREHOUSES:

Balloon Street, Manchester.

DRAPERY WAREHOUSES:

**Balloon Street and Dantzic Street,
Manchester.**

WOOLLEN CLOTH AND READY-MADES
WAREHOUSE:

Dantzic Street, Manchester.

FURNISHING WAREHOUSE:

Balloon Street, Manchester.

STATIONERY DEPARTMENT AND
SADDLERY DEPARTMENT:

Balloon Street, Manchester.

HIDE AND SKIN WAREHOUSES:

**Elm Street, Manchester; Copley Hill,
Leeds; and Beeston, Nottingham.**

FELLMONGERING DEPARTMENT:

Pontefract.

BRANCHES:

**West Blandford St., Newcastle-on-Tyne,
AND
Leman Street, London, E.**

SALEROOMS :

LEEDS, HUDDERSFIELD, NOTTINGHAM, BLACKBURN,
AND BIRMINGHAM.

PURCHASING AND FORWARDING DEPÔTS.

England :

LIVERPOOL, MANCHESTER, BRISTOL, LONGTON, GOOLE, GARSTON,
CARDIFF, AND NORTHAMPTON.

Ireland :

CORK, LIMERICK, TRALEE, AND ARMAGH.

America : NEW YORK.

Canada : MONTREAL.

France : ROUËN.

Spain : DENIA.

Denmark : COPENHAGEN,

Denmark : AARHUS,

ODENSE,

HERNING,

ESBJERG.

Sweden : GOTHENBURG.

IRISH CREAMERIES :

ANNACARTY.

BALLYBRICKEN.

BILBOA.

BUNKAY BRIDGE.

COACHFORD.

CUTTEEN.

DOONAHA.

DROMCLOUGH.

GORMANSTOWN.

GRANTSTOWN.

GREYBRIDGE.

GURTAGARRY.

KILCOMMON.

TARMON.

TERELTON.

TRALEE.

And 30 Auxiliaries.

PRODUCTIVE WORKS AND DEPARTMENTS.

Biscuits, Sweets, and Drysaltery Works:

CRUMPSALL, NEAR MANCHESTER.

Boot and Shoe Works:

LEICESTER, HECKMONDWIKE, AND RUSHDEN.

Soap, Candle, Glycerine, Lard, and Starch Works:

IRLAM, NEAR MANCHESTER,
SILVERTOWN (LONDON), AND DUNSTON-ON-TYNE.

Tallow and Oil Works:

SYDNEY (AUSTRALIA).

Woollen Cloth Works:

LIVINGSTONE MILL, BATLEY.

Clothing Factories:

HOLBECK (LEEDS), BROUGHTON (MANCHESTER),
AND PELAW-ON-TYNE.

Cocoa and Chocolate Works:

DALLOW ROAD, LUTON.

Flour Mills:

DUNSTON-ON-TYNE, SILVERTOWN (LONDON), OLDHAM,
MANCHESTER, AND AVONMOUTH (BRISTOL).

Furniture Factories:

BROUGHTON (MANCHESTER) AND PELAW-ON-TYNE.

Printing, Bookbinding, Boxmaking, and Lithographic Works:

LONGSIGHT (MANCHESTER), PELAW-ON-TYNE, AND LEICESTER.

Preserve, Candied Peel, and Pickle Works, also Vinegar Brewery:

MIDDLETON JUNCTION, NEAR MANCHESTER.

PRODUCTIVE WORKS AND DEPARTMENTS—*contd.*

Shirts, Mantles, and Underclothing:

BROUGHTON (MANCHESTER).

Millinery:

MANCHESTER.

Cabinet, Paper, Tailoring, Shirts, Kerseys, Drugs, &c.:

PELAW-ON-TYNE.

Tailoring and Bedding:

LONDON.

Bacon Factories:

TRALEE (IRELAND) AND HERNING (DENMARK).

Lard Refineries:

WEST HARTLEPOOL AND IRLAM.

Tobacco, Cigar, Cigarette, and Snuff Factory:

SHARP STREET, MANCHESTER.

Pepper Factory:

HANOVER STREET, MANCHESTER.

Flannel Factory:

HARE HILL MILLS, LITTLEBORO'.

Corset Factory:

DESBOROUGH.

Hosiery, &c., Factory:

HUTHWAITE, NOTTS.

Tea Gardens:

CEYLON.

Weaving Shed:

GIGG, BURY.

Brush and Mat Works:

HUNSLET, LEEDS.

Fruit Farms:

RODEN (SHROPSHIRE), MARDEN (HEREFORD).

General Hardware, Bedstead, Wire Mattress, and

Tinplate Works:

DUDLEY, BIRTLEY, AND KEIGHLEY.

Butter Factory:

BRISLINGTON, BRISTOL.

SHIPOWNERS AND SHIPPERS

BETWEEN

GARSTON AND ROUEN; MANCHESTER AND ROUEN.

STEAMSHIPS OWNED BY THE SOCIETY:

"FRATERNITY," "NEW PIONEER," "DINAH,"
AND "BRITON."

BANKING DEPARTMENT.

Agencies:

THE LONDON COUNTY AND WESTMINSTER BANK LIMITED.
 THE MANCHESTER AND COUNTY BANK LIMITED.
 THE NATIONAL PROVINCIAL BANK OF ENGLAND LIMITED.
 THE MANCHESTER AND LIVERPOOL DISTRICT BANK LIMITED.
 THE LANCASHIRE AND YORKSHIRE BANK LIMITED.
 THE UNION BANK OF MANCHESTER LIMITED.
 THE LONDON CITY AND MIDLAND BANK LIMITED.
 WILLIAMS DEACON'S BANK LIMITED.
 BARCLAY AND CO. LIMITED, LONDON AND BRANCHES.
 LLOYD'S BANK LIMITED (LAMBTON'S BRANCH),
 NEWCASTLE-ON-TYNE AND BRANCHES.
 UNITED COUNTIES BANK LIMITED, BARNSLEY AND BRANCHES.
 LONDON JOINT STOCK BANK (LATE YORK CITY AND COUNTY
 BANK LIMITED), YORK AND BRANCHES.
 UNION OF LONDON AND SMITH'S, BARNSLEY AND BRANCHES.
 CAPITAL AND COUNTIES BANK, LONDON AND BRANCHES.
 PARRS BANK, MANCHESTER AND BRANCHES.
 NORTHAMPTONSHIRE UNION BANK, RUSHDEN AND BRANCHES.

THE COMMITTEE.

- ADAMS, Mr. THOMAS, 12, Park View, Stockton-on-Tees.
 CIAPPESSONI, Mr. FRANCIS A., George Street, Carlisle.
 COLEY, Mr. PHILIP, 22, Stansfield Street, Sunderland.
 DEANS, Mr. ADAM, The Limes, Belle Grove, Welling, Kent.
 ELSEY, Mr. HENRY, Bickleigh, Festing Grove, Festing Road, Southsea.
 ENGLISH, Mr. JOSEPH, Tyneholme, Birtley, R.S.O., Co. Durham.
 FAIRCLOUGH, Mr. JAMES, 33, Sackville Street, Barnsley.
 *GOODEY, Mr. JAMES F., Holmsmuir, 133, Lower Addiscombe Road, Croydon.
 GRAHAM, Mr. WILLIAM D., 123, Bede Burn Road, Jarrow-on-Tyne.
 GRINDROD, Mr. EMMANUEL, 13, Holker Street, Keighley.
 HAYHURST, Mr. GEO., 45, Tremellen Street, Accrington.
 HEMINGWAY, Mr. WASHINGTON, 108, Bolton Road, Pendleton, Manchester.
 HIND, Mr. THOMAS, 53, St. Peter's Road, Leicester.
 HOLT, Mr. ROBERT, Brier Crest, Deeplish Road, Rochdale.
 JOHNS, Mr. JOHN ERNEST, Westgate, Eldon Road, Reading.
 KILLON, Mr. THOMAS, 7, Tenterden Street, Bury.
 LANDER, Mr. WILLIAM, 32, Grosvenor Street, Bolton.
 MARSHALL, Mr. CHARLES, 30, Markham Street, York.
 McINNES, Mr. DUNCAN, Hamilton Road, Lincoln.
 MOORHOUSE, Mr. THOMAS E., Reporter Office, Delph.
 MORT, Mr. ISAAC, 233, High Road, Leyton, Essex.
 PARKES, Mr. MILES, 16, Heathfield Avenue, Crewe.
 PINGSTONE, Mr. HENRY C., Yew Bank, Brook Road, Heaton Chapel, Manchester.
 SHILLITO, Mr. JOHN (*President*), 4, Park View, Hopwood Lane, Halifax.
 SHOTTON, Mr. THOMAS E., Summerhill, Shotley Bridge, Durham.
 THORPE, Mr. GEORGE, 6, Northfield, Highroyd, Dewsbury.
 THREADGILL, Mr. A. E., 4, Sherfield Road, Grays, Essex.
 TWEDDELL, Mr. THOMAS (*Vice-President*), Lydenhurst, Hutton Avenue, West Hartlepool.
 WARWICK, Mr. JOSEPH, 7, Waterville Terrace, North Shields.
 WILKINS, Mr. H. J. A., 35, Hamilton Gardens, Mutley, Plymouth.
 WOODHOUSE, Mr. GEORGE, The Laurels, 27, Renals Street, Derby.
 YOUNGS, Mr. H. J., 6, Portland Place, Old Palace Road, Norwich.

SCRUTINEERS:

Mr. F. HARDERN, Oldham. | Mr. J. J. BARSTOW, Dewsbury.

AUDITORS:

Mr. THOS. J. BAYLIS, Masborough. | Mr. C. J. BECKETT, Darwen.
 Mr. THOMAS WOOD, Manchester. | Mr. B. TETLOW, Newcastle-on-Tyne.
 Mr. P. G. REDFEARN, Birstall.

* Died October 5th, 1910. The vacancy was not filled at the time of going to press.

OFFICERS OF THE SOCIETY.

Secretary and Accountant:
Mr. THOMAS BRODRICK.

Bank Manager and Cashier:
Mr. THOMAS GOODWIN.

BUYERS, SALESMEN, &c.

Manchester—Grocery and Provisions:

Mr. JAS. MASTIN.
Mr. A. W. LOBB.

Mr. LEWIS WILSON.
Mr. JOSEPH HOLDEN.

Mr. R. TURNER.

Manchester—Paper, Twine, &c.

Mr. H. WIGGINS.

Manchester—Drapery:

Mr. J. C. FODEN.
Mr. A. ACKROYD.
Mr. C. MARKLAND.
Mr. P. RYDER.

Mr. G. TOMLINSON.
Mr. J. BLOMELEY.
Mr. J. BOWDEN.
Mr. E. LEES.

Mr. E. C. REVETT.

Manchester—Woollens, Boots, and Furniture:

Woollens and Ready-mades Mr. W. GIBSON.

Boots and Shoes and Saddlery Mr. HENRY JACKSON.

General Furnishing Mr. T. R. ALLEN.

Furniture Mr. F. E. HOWARTH.

Shipping Department:

Mr. A. E. MENZIES.

Coal Department:

Mr. S. ALLEN.

BUYERS, SALESMEN, &c.—*continued.*

Manchester, Leeds, Newcastle, and Beeston—Hides and Skins :

Mr. R. ASHTON.

Pontefract—Fellmongering :

Mr. R. ASHTON.

Shipping and Forwarding Depôts :

Rouen (France)Mr. JAMES MARQUIS.

GooleMr. E. W. RAPER.

London :

Tea and CoffeeMr. W. B. PRICE.

Luton :

Cocoa and ChocolateMr. E. J. STAFFORD.

Liverpool :

Grocery and ProvisionsMr. WM. L. KEWLEY.

Salerooms :

LeedsMr. WM. POLLARD.

NottinghamMr. A. DELVES.

HuddersfieldMr. J. O'BRIEN.

BirminghamMr. J. BARLOW.

BlackburnMr. H. SHELMERDINE.

Longton :

Crockery DépôtMr. J. RHODES.

Birmingham :

Cycle DépôtMr. H. H. BAILEY.

BUYERS, SALESMEN, &c.—*continued.*

Newcastle :

Chief Clerk	Mr. H. R. BAILEY.
Grocery and Provisions.....	Mr. ROBT. WILKINSON.
" "	Mr. T. WEATHERSON.
Greengrocery.....	Mr. JOSEPH ATKINSON.
Drugs, Drysaltery, &c.	Mr. R. A. WALLIS.
Paper, Twine, &c.	Mr. H. GLENNY.
Dress	Mr. J. LEE.
Manchester and Greys	Mr. W. STODDART.
Hosiery, Millinery, Fancy, and Mantles	Mr. T. TOWNS.
Woollens and Ready-mades	Mr. J. THOMPSON.
Boots and Shoes	Mr. O. JACKSON.
Furniture	Mr. J. W. TAYLOR.
Jewellery and Fancy Hardware	Mr. H. H. BAILEY.
Coal	Mr. E. NELSON.
Cattle.....	Mr. E. JONES.

London :

Chief Clerk	Mr. W. E. S. COCK.
Grocery and Provisions	Mr. WM. OPENSHAW.
Manchester, Greys, Mercery, Haberdashery, and Hosiery	Mr. F. G. WADDINGTON.
Millinery, Dress, Fancy, and Mantles.....	Mr. J. W. FORSTER.
Woollens and Ready-mades	Mr. GEORGE HAY.
Boots and Shoes	Mr. ALFRED PARTRIDGE.
Furnishing	Mr. F. LING.
Coal.....	Mr. J. BURGESS.

Bristol Depôt :

Chief Clerk	Mr. J. WHITE.
Grocery and Provisions.....	Mr. J. W. JUSTHAM.
Drapery	Mr. W. J. SHEPHARD.
Woollens and Ready-mades	Mr. G. H. BARNES.
Boots	Mr. M. WALFORD.
Furnishing	Mr. G. BLANSHARD.

BUYERS, SALESMEN, &c.—*continued.*

Cardiff Depôt:

Grocery.....Mr. JAS. F. JAMES.
 Drapery.....Mr. W. J. SHEPHARD.

Northampton Depôt:

Mr. A. BAKER.

IRISH DEPÔTS:

BUTTER AND EGGS, ALSO BACON FACTORY.

Limerick:

Mr. PATRICK HURLEY.

Tralee:

Mr. J. J. Mc.CARTHY.

Cork:

Mr. JAMES TURNBULL.

Armagh:

Mr. P. O'NEILL.

Tralee Bacon Factory:

Mr. J. ROBINSON.

COLONIAL AND FOREIGN DEPOTS:

New York (America):

Mr. JOHN GLEDHILL.

Copenhagen (Denmark):

Mr. WM. DILWORTH, JUNR.

Aarhus (Denmark):

Mr. H. J. W. MADSEN.

Esbjerg (Denmark):

Mr. H. C. KONGSTAD.

Odense (Denmark):

Mr. C. W. KIRCHHOFF.

Denia (Spain):

Mr. W. J. PIPER.

Herning (Denmark):

Mr. A. MADSEN.

Montreal (Canada):

Mr. A. C. WIELAND.

Gothenburg (Sweden):

Mr. W. JOHNSON.

MANAGERS, PRODUCTIVE, &c., WORKS.

ARCHITECT	Mr. F. E. L. HARRIS, A.R.I.B.A.
AVONMOUTH FLOUR MILL.....	Mr. A. H. HOBLEY.
BATLEY WOOLLEN CLOTH WORKS	Mr. S. BOOTHROYD.
BIRTLEY TINPLATE WORKS	Mr. A. THORP.
BROUGHTON CABINET FACTORY	Mr. F. E. HOWARTH.
BROUGHTON CLOTHING FACTORY.....	Mr. A. GRIERSON.
BROUGHTON SHIRT FACTORY	Mr. T. J. SHAW.
BUILDING DEPARTMENT.....	Mr. P. HEYHURST.
BURY WEAVING SHED	Mr. H. BLACKBURN.
CRUMPSALL BISCUIT, &c., WORKS	Mr. GEORGE BRILL.
DESBOROUGH CORSET FACTORY	Mr. P. THOMAS.
DUDLEY GENERAL HARDWARE	Mr. J. ROUNDS.
DUNSTON FLOUR MILL	Mr. TOM PARKINSON.
DUNSTON SOAP WORKS	Mr. J. E. GREEN.
ENGINEER.....	Mr. R. L. GASS.
HECKMONDWIKE BOOT AND SHOE WORKS..	Mr. JOHN HAIGH.
HUTHWAITE HOSIERY FACTORY	Mr. H. FRANCE.
IRLAM SOAP, CANDLE, GLYCERINE, LARD, AND STARCH WORKS.....	Mr. J. E. GREEN.
KEIGHLEY IRONWORKS	Mr. H. WHALLEY.
LEEDS BRUSH AND MAT FACTORY	Mr. A. W. SAUNDERS.
LEEDS CLOTHING FACTORY	Mr. WILLIAM UTTLEY.
LEICESTER BOOT AND SHOE WORKS	Mr. T. E. HUBBARD.
LEICESTER PRINTING AND BOXMAKING WORKS	Mr. G. BREARLEY.
LITTLEBORO' FLANNEL FACTORY	Mr. W. H. GREENWOOD.
MANCHESTER PRINTING, BOOKBINDING, BOX- MAKING, AND LITHOGRAPHIC WORKS..	Mr. G. BREARLEY.
MANCHESTER TOBACCO, CIGAR, CIGARETTE, AND SNUFF FACTORY	Mr. J. C. CRAGG.
MANCHESTER (TRAFFORD PARK) PROVENDER MILL	Mr. W. H. SLAWSON.
MANCHESTER (TRAFFORD PARK) SUN FLOUR MILL	Mr. W. MATTHEWS.
OLDHAM STAR FLOUR MILL	
MIDDLETON JUNCTION PRESERVE AND CANDIED PEEL WORKS	Mr. W. J. HOWARD.
MIDDLETON JUNCTION PICKLE WORKS AND VINEGAR BREWERY	Mr. GEO. REEVE.
PELAW DRUG AND SUNDRIES WORKS	Mr. R. A. WALLIS.
PELAW CABINET WORKS	Mr. W. KERSHAW.
PELAW ENGINEERING WORKS	Mr. WM. FLETCHER.
PELAW PRINTING WORKS	Mr. G. BREARLEY.
PELAW TAILORING, KERSEY, AND SHIRT....	Mr. S. BOTTOMLEY.
RUSHDEN BOOT AND SHOE WORKS	Mr. F. BALLARD.
SILVERTOWN FLOUR MILL	Mr. G. V. CHAPMAN.
SILVERTOWN PACKING	Mr. R. A. WALLIS.
SILVERTOWN SOAP WORKS	Mr. R. COWBURN.
SYDNEY (AUSTRALIA) TALLOW & OIL WORKS	Mr. LOXLEY MEGGITT.
WEST HARTLEPOOL LARD FACTORY	Mr. W. HOLLAND.

EMPLOYÉS.

NUMBER OF EMPLOYÉS, OCTOBER, 1910.

DISTRIBUTIVE DEPARTMENTS.		Collective Totals.
General, Drapery, Woollens, Boot and Shoe, and Furnishing Offices.....	Manchester	572
Bank	"	41
Architect's Office	"	19
Grocery Department	"	333
Old Trafford Wharf, Bacon and Coffee	"	82
Paper, Twine, and Stationery Department Warehouse ..	"	16
Drapery Department	"	254
Woollen Cloth Department	"	60
Boot and Shoe, and Saddlery Department	"	68
Furnishing Department	"	98
Coal	"	6
Hides and Skins	"	10
Building	"	528
Dining-room	"	53
Engineers'	"	48
Traffic	"	47
Other	"	74
		<hr/> 2,309
BRANCHES.		
Newcastle Offices		170
" Departments		443
" Building Department		17
" Pelaw Drug and Drysaltery		359
" " Paper and Printing		134
" " Cabinet Works		190
" " Engineering Shop		67
" " Dining-room		5
" " Clothing Factory		303
" " Traffic		104
		<hr/> 1,792
London Offices		140
" Departments		281
" Tailoring		146
" Bedding and Upholstery and Polishing		20
" Building		32
" Traffic		38
" Engineers		38
" Silvertown Factory		301
		<hr/> 1,046
JOINT ENGLISH AND SCOTTISH C.W.S.		
London Tea and Coffee Department.....		409
Tea Estates.....		445
		<hr/> 854
Carried forward.....		6,001

NUMBER OF EMPLOYÉS, OCTOBER, 1910.

	Collective Totals.
Brought forward	6,001
DEPÔTS.	
Bristol	249
Cardiff	78
Northampton	31
	358
PURCHASING DEPÔTS.	
Goole	6
Liverpool Branch—Grocery and Shipping	99
Longton Crockery	66
Irish Branches	118
" Creameries	180
Tralee Bacon Factory	70
Leeds Hides and Skins	11
Beeston " "	9
Stockton " "	4
Newcastle " "	11
Birmingham Cycle	10
	584
FOREIGN PURCHASING DEPÔTS.	
New York	8
Montreal	4
Copenhagen	19
Aarhus	15
Gothenburg	11
Odense	11
Denia	3
Sydney	8
Herning	28
Esbjerg	13
	120
SALEROOMS.	
Leeds	5
Nottingham	3
Birmingham	2
Huddersfield	3
Blackburn	1
	14
SHIPPING OFFICES.	
Garston	1
Rouen	15
	16
STEAMSHIPS.	
"New Pioneer"	15
"Fraternity"	15
"Dinah"	3
"Briton"	3
	36
Carried forward	7,129

NUMBER OF EMPLOYÉS, OCTOBER, 1910.

Brought forward	Collective Totals. 7,129
PRODUCTIVE WORKS.	
Avonmouth Flour Mill	67
Batley Woollen Mill	250
Birtley Tinplate Works	38
Brislington Butter Factory	34
Broughton Cabinet Factory	212
" Mantle " 	180
" Shirt " 	486
" Tailoring " 	536
" Underclothing Factory	98
" Millinery	18
Bury Weaving Shed	340
Crumpsall Biscuit Works	505
Desboro' Corset Factory	288
Dudley Bucket and Fender Works	150
Dunston Corn Mill	179
" Soap Works	93
Enderby Boot and Shoe Works	213
Heckmondwike Currying Department	21
" Shoe Works	325
Huthwaite Hosiery Factory	448
Irlam Soap Works	642
Keighley Ironworks	80
Leeds Ready-Mades	693
" Brush Factory	200
Leicester Shoe Works, Knighton Fields	1,499
" " Duns Lane	443
" Printing Works	107
Littleborough Flannel Factory	94
Longsight Printing Works	1,028
Luton Cocoa Works (Joint English and Scottish C.W.S.)	277
Manchester Tobacco Factory	686
" Sun Corn Mill	139
" " Provender Mill	12
Middleton Junction Preserve, Pickle, and Vinegar Works	630
Oldham Star Corn Mill	76
Pontefract Fellmongering	44
Rushden Boot Factory	514
Silvertown Corn Mill	106
" Soap Works	129
Sydney Tallow Factory	35
West Hartlepool Lard Refinery	26
Wisbech Fruit Dépôt	74
	—12,015
Roden Estate	64
" Convalescent Home	8
Marden Fruit Farm	31
Total	19,247

MEETINGS AND OTHER COMING EVENTS

IN CONNECTION WITH THE SOCIETY IN 1911.

-
- Feb. 4—SATURDAY....Nomination Lists: Last day for receiving.
- Mar. 7—TUESDAYVoting Lists: Last day for receiving.
- „ 11—SATURDAY....Divisional Quarterly Meetings.
- „ 18—SATURDAY....General Quarterly Meeting—Manchester.
- May 6—SATURDAY....Nomination Lists: Last day for receiving.
- June 6—TUESDAYVoting Lists: Last day for receiving.
- „ 10—SATURDAY....Divisional Quarterly Meetings.
- „ 17—SATURDAY....General Quarterly Meeting—Manchester.
- „ 24—SATURDAY....Half-yearly Stocktaking.
- Aug. 5—SATURDAY....Nomination Lists: Last day for receiving.
- Sept. 5—TUESDAYVoting Lists: Last day for receiving.
- „ 9—SATURDAY....Divisional Quarterly Meetings.
- „ 16—SATURDAY....General Quarterly Meeting—Manchester.
- Nov. 4—SATURDAY....Nomination Lists: Last day for receiving.
- Dec. 5—TUESDAYVoting Lists: Last day for receiving.
- „ 9—SATURDAY....Divisional Quarterly Meetings.
- „ 16—SATURDAY....General Quarterly Meeting—Manchester.
- „ 23—SATURDAY....Half-yearly Stocktaking.

PRINCIPAL EVENTS IN CONNECTION WITH THE
CO-OPERATIVE WHOLESALE SOCIETY
SINCE ITS COMMENCEMENT.

YEAR.	DAY.	EVENTS.
1863	.. Aug. 11	.. Co-operative Wholesale Society enrolled.
1864	.. Mar. 14	.. Co-operative Wholesale Society commenced business.
1866	.. April 24	.. Tipperary Depôt opened.
1868	.. June 1	.. Kilmallock Depôt opened.
1869	.. Mar. 1	.. Balloon Street Warehouse opened.
"	.. July 12	.. Limerick Depôt opened.
1871	.. Nov. 26	.. Newcastle-on-Tyne Depôt opened.
1872	.. July 1	.. Manchester Boot and Shoe Department commenced.
"	.. Oct. 14	.. Bank Department commenced.
1873	.. Jan. 13	.. Crumpsall Works purchased.
"	.. April 14	.. Armagh Depôt opened.
"	.. June 2	.. Manchester Drapery Department established.
"	.. July 14	.. Waterford Depôt opened.
"	.. Aug. 4	.. Cheshire Depôt opened.
"	.. " 4	.. Leicester Works purchased.
"	.. " 16	.. Insurance Fund established.
"	.. Sept. 15	.. Leicester Works commenced.
1874	.. Feb. 2	.. Tralee Depôt opened.
"	.. Mar. 9	.. London Branch established.
"	.. Oct. 5	.. Durham Soap Works commenced.
1875	.. April 2	.. Liverpool Purchasing Department commenced.
"	.. June 15	.. Manchester Drapery Warehouse, Dantzic Street, opened.
1876	.. Feb. 14	.. Newcastle Branch Buildings, Waterloo Street, opened.
"	.. " 21	.. New York Depôt established.
"	.. May 24	.. S.S. "Plover" purchased.
"	.. July 16	.. Manchester Furnishing Department commenced.
"	.. Aug. 5	.. Leicester Works first Extensions opened.
1877	.. Jan. 15	.. Cork Depôt established.
"	.. Oct. 25	.. Land in Liverpool purchased.
1879	.. Feb. 21	.. S.S. "Pioneer," Launch of.
"	.. Mar. 24	.. Rouen Depôt opened.
"	.. Mar. 29	.. S.S. "Pioneer," Trial trip.
"	.. June 30	.. Goole Forwarding Department opened.
1880	.. Jan. 30	.. S.S. "Plover" sold.
"	.. July 27	.. S.S. "Cambrian" purchased.
"	.. Aug. 14	.. Heckmondwike Boot and Shoe Works commenced.
"	.. Sept. 27	.. London Drapery Department commenced in new premises, 99, Leman Street.
1881	.. June 6	.. Copenhagen Depôt opened.
1882	.. Jan. 18	.. Garston Forwarding Depôt commenced.
"	.. Oct. 31	.. Leeds Saleroom opened.
"	.. Nov. 1	.. London Tea and Coffee Department commenced.
1883	.. July 21	.. S.S. "Marianne Briggs" purchased.
1884	.. April 7	.. Hamburg Depôt commenced.
"	.. May 31	.. Leicester Works second Extensions opened.
"	.. June 25	.. Newcastle Branch—New Drapery Warehouse opened.
"	.. Sept. 13	.. Commemoration of the Society's Twenty-first Anniversary at Newcastle-on-Tyne and London.
"	.. " 20	.. Commemoration of the Society's Twenty-first Anniversary at Manchester.

PRINCIPAL EVENTS IN CONNECTION WITH THE CO-OPERATIVE WHOLESALE SOCIETY

SINCE ITS COMMENCEMENT—*continued.*

YEAR.	DAY.	EVENTS.
1884	.. Sept. 29	.. Bristol Dépôt commenced.
"	.. Oct. 6	.. S.S. "Progress," Launch of.
1885	.. Aug. 25	.. Huddersfield Saleroom opened.
"	.. Dec. 30	.. Fire—Tea Department, London.
1886	.. April 22	.. Nottingham Saleroom opened.
"	.. Aug. 25	.. Longton Crockery Dépôt opened.
"	.. Oct. 12	.. S.S. "Federation," Launch of.
1887	.. Mar. 14	.. Batley Mill commenced.
"	.. June 1	.. S.S. "Progress" damaged by fire at Hamburg.
"	.. July 21	.. Manchester—New Furnishing Warehouse opened.
"	.. Aug. 29	.. Heckmondwike—Currying Department commenced.
"	.. Nov. 2	.. London Branch—New Warehouse opened.
"	.. "	.. 2 .. Manufacture of Cocoa and Chocolate commenced.
1888	.. July 7	.. S.S. "Equity," Launch of.
"	.. Sept. 8	.. S.S. "Equity," Trial trip.
"	.. Sept. 27	.. S.S. "Cambrian" sold.
"	.. Oct. 14	.. Fire—Newcastle Branch.
1889	.. Feb. 18	.. Enderby Extension opened.
"	.. Nov. 11	.. Longton Dépôt—New Premises opened.
1890	.. Mar. 10	.. S.S. "Liberty," Trial trip.
"	.. May 16	.. Blackburn Saleroom opened.
"	.. June 10	.. Leeds Clothing Factory commenced.
"	.. Oct. 22	.. Northampton Saleroom opened.
1891	.. April 18	.. Dunston Corn Mill opened.
"	.. Oct. 22	.. Cardiff Saleroom opened.
"	.. Nov. 4	.. Leicester New Works opened.
"	.. "	.. 4 .. Aarhus Dépôt opened.
"	.. Dec. 24	.. Fire at Crumpsall Works.
1892	.. May 5	.. Birmingham Saleroom opened.
1893	.. "	.. 8 .. Broughton Cabinet Factory opened.
1894	.. June 29	.. Montreal Dépôt opened.
1895	.. Jan. 23	.. Printing Department commenced.
"	.. Aug. 5	.. Gothenburg Dépôt opened.
"	.. Oct. 2	.. Irlam Soap Works opened.
"	.. "	.. 10 .. Loss of the S.S. "Unity."
1896	.. April 24	.. West Hartlepool Refinery purchased.
"	.. June 13	.. Roden Estate purchased.
"	.. "	.. 26 .. Middleton Preserve Works commenced.
"	.. July 1	.. "Wheatsheaf" Record—first publication.
1897	.. Feb. 10	.. New Northampton Saleroom opened.
"	.. Mar. 1	.. Manufacture of Candles commenced at Irlam.
"	.. "	.. 1 .. Broughton Tailoring Factory opened.
"	.. "	.. 22 .. New Tea Department Buildings opened.
"	.. Aug. 7	.. Sydney Dépôt commenced.
"	.. Sept. 16	.. Banbury Creamery opened.
1898	.. April 1	.. Littleboro' Flannel Mill acquired.
"	.. May 9	.. Tobacco Factory commenced.
"	.. July 11	.. Longsight Printing Works commenced.
"	.. Oct. 20	.. Corset Factory commenced.
1900	.. Jan. 19	.. Herning Slagteri purchased.

PRINCIPAL EVENTS IN CONNECTION WITH THE CO-OPERATIVE WHOLESALE SOCIETY

SINCE ITS COMMENCEMENT—*continued.*

YEAR.	DAY.	EVENTS.
1900	.. Mar. 24 ..	Rushden Factory commenced.
"	.. June 20 ..	Silvertown Flour Mill opened.
1901	.. April 30 ..	Sydney Tallow Factory purchased.
"	.. July 27 ..	Roden Convalescent Home opened.
"	.. Sept. 3 ..	Tralea Bacon Factory commenced.
"	.. Oct. 9 ..	Rushden New Factory opened.
1902	.. April 9 ..	New Birmingham Saleroom opened.
"	.. " 25 ..	Fire at Newcastle Branch (Drapery Department).
"	.. May 1 ..	Work commenced at Pelaw.
"	.. Sept. 8 ..	Luton Cocoa Works opened.
"	.. Nov. 1 ..	Launch of New Steamer, "Unity," Greenock.
1903	.. July 1 ..	Leicester Hosiery Factory taken over.
"	.. Oct. 24 ..	Launch of New Steamer, "Fraternity."
1904	.. Feb. 20 ..	Marden Fruit Farm purchased.
"	.. April 18 ..	New Drapery Buildings, Manchester, opened.
"	.. May 30 ..	Newcastle Hide and Skin Depôt commenced.
"	.. June 20 ..	Brislington Butter Factory commenced.
"	.. July 1 ..	Huddersfield Brush Factory taken over.
"	.. Aug. 24 ..	Stockton Hide and Skin Depôt commenced.
1905	.. Feb. 15 ..	Bury Weaving Shed commenced.
"	.. Feb. 17 ..	Starch Manufacture commenced at Irlam.
"	.. " 27 ..	Lard " " "
"	.. July 3 ..	Desborough Corset Factory commenced.
"	.. Sept. 5 ..	Esbjerg Depôt opened.
"	.. Oct. 26 ..	Launch of "New Pioneer."
1906	.. Jan. 1 ..	Rochdale Flour Mill taken over.
"	.. Mar. 31 ..	Oldham Star Flour Mill taken over.
"	.. April 28 ..	Sun Flour Mill taken over.
"	.. May 16 ..	Bristol New Depôt opened.
"	.. Nov. 19 ..	Manchester Hide and Skin Depôt commenced.
1907	.. Sept. 14 ..	Mitchell Memorial Hall opened.
"	.. " 19 ..	Leeds Hide and Skin Depôt commenced.
"	.. Oct. 1 ..	New Huddersfield Saleroom opened.
1908	.. Feb. 4 ..	Huthwaite Hosiery Factory commenced.
"	.. " 8 ..	Birmingham Cycle Depôt opened.
"	.. June 13 ..	Silvertown Soap Works commenced.
"	.. " 29 ..	Keighley Iron Works taken over.
"	.. " 29 ..	Dudley Bucket and Fender Society taken over.
"	.. " 29 ..	Birtley Tin Plate Society taken over.
1909	.. Feb. 15 ..	Dunston-on-Tyne Soap Works opened.
"	.. " 22 ..	Pontefract Fellmongering commenced.
"	.. April 5 ..	Leicester Printing Works commenced.
"	.. Sept. 13 ..	Beeston Hide and Skin Depôt commenced.
1910	.. May 7 ..	Avonmouth Flour Mill commenced.
"	.. July 19 ..	New Extensions, London, opened.

LIST OF TELEGRAPHIC ADDRESSES.

- ARMAGH DEPÔT: "WHOLESALE, ARMAGH."
- AVONMOUTH FLOUR MILL: "WHOLESALE, AVONMOUTH."
- BATLEY WOOLLEN MILL: "WHOLESALE, BATLEY."
- BEESTON HIDE AND SKIN DEPARTMENT: "WHOLESALE, BEESTON,
NOTTS."
- BIRMINGHAM CYCLE DEPÔT: "CO-OPERATE, BIRMINGHAM."
- BIRMINGHAM SALEROOM: "CO-OPERATE, BIRMINGHAM."
- BIRTLEY TINPLATE WORKS: "WHOLESALE, BIRTLEY."
- BLACKBURN SALEROOM: "WHOLESALE, BLACKBURN."
- BRISLINGTON BUTTER FACTORY: "FACTORY, BRISLINGTON."
- BRISTOL DEPÔT: "WHOLESALE, BRISTOL."
- BROUGHTON CABINET FACTORY: "CO-OPERATOR, MANCHESTER."
- BROUGHTON SHIRT, UNDERCLOTHING, AND MANTLE FACTORY:
"JACKETS, MANCHESTER."
- BROUGHTON TAILORING FACTORY: "TAILORING, MANCHESTER."
- BURY WEAVING SHED: "WHOLESALE, BURY."
- CARDIFF SALEROOM: "WHOLESALE, CARDIFF."
- CENTRAL, MANCHESTER: "WHOLESALE, MANCHESTER."
- CORK DEPÔT: "WHOLESALE, CORK."
- CRUMPSALL WORKS: "BISCUIT, MANCHESTER."
- DESBORO' CORSET FACTORY: "WHOLESALE, DESBORO'."
- DUDLEY BUCKET WORKS: "WHOLESALE, DUDLEY."
- DUNSTON-ON-TYNE SOAP WORKS: "SOAP, DUNSTON-ON-TYNE."
- DUNSTON-ON-TYNE CORN MILL: "WHOLESALE, GATESHEAD."
- GOOLE DEPÔT: "WHOLESALE, GOOLE."
- HARTLEPOOL LARD REFINERY: "WHOLESALE, WEST HARTLEPOOL."
- HECKMONDWIKE SHOE WORKS: "WHOLESALE, HECKMONDWIKE."
- HUDDERSFIELD SALEROOM: "WHOLESALE, HUDDERSFIELD."
- HUTHWAITE HOSIERY FACTORY: "WHOLESALE, HUTHWAITE."
- IRLAM SOAP WORKS: "WHOLESALE, CADISHEAD."
- KEIGHLEY IRONWORKS: "WHOLESALE, KEIGHLEY."
- LEEDS BRUSH FACTORY: "BROOMS, LEEDS."
- LEEDS READY-MADES FACTORY: "SOCIETY, LEEDS."
- LEEDS SALE AND SAMPLE ROOMS: "WHOLESALE, LEEDS."

LIST OF TELEGRAPHIC ADDRESSES—*continued.*

- LEEDS HIDE AND SKIN DEPARTMENT: "SKINS, LEEDS."
 LEICESTER PRINTING WORKS: "TYPOGRAPHY, LEICESTER."
 LEICESTER SHOE WORKS: "WHOLESALE, LEICESTER."
 LIMERICK DEPÔT: "WHOLESALE, LIMERICK."
 LIVERPOOL OFFICE AND WAREHOUSE: "WHOLESALE, LIVERPOOL."
 LONDON BRANCH: "WHOLESALE, LONDON."
 LONGSIGHT PRINTING WORKS: "TYPOGRAPHY, MANCHESTER."
 LONGTON CROCKERY DEPÔT: "WHOLESALE, LONGTON (STAFFS.)."
 LUTON COCOA WORKS: "WHOLESALE, LUTON."
 MANCHESTER CENTRAL: "WHOLESALE, MANCHESTER."
 MANCHESTER HIDE AND SKIN DEPARTMENT: "SKINS, MANCHESTER."
 MANCHESTER SUN MILL: "SUNLIKE, MANCHESTER."
 MARDEN FRUIT FARM: "WHOLESALE, MARDEN, HEREFORD."
 MIDDLETON PRESERVE WORKS: "WHOLESALE, MIDDLETON
 JUNCTION."
 NEWCASTLE BRANCH: "WHOLESALE, NEWCASTLE-ON-TYNE."
 NEWCASTLE BRANCH, PELAW: "WHOLESALE, BILL-QUAY."
 NEWCASTLE BRANCH, CATTLE DEPARTMENT: "KYLOE, NEWCASTLE."
 NEWCASTLE BRANCH, GREENGROCERY (STOWELL STREET): "LOYALTY,
 NEWCASTLE."
 NORTHAMPTON SALEROOM: "WHOLESALE, NORTHAMPTON."
 NOTTINGHAM SALEROOM: "WHOLESALE, NOTTINGHAM."
 OLDHAM STAR MILL: "STAR, OLDHAM."
 PONTEFRACT FELLMONGERING: "WHOLESALE, PONTEFRACT."
 RODEN ESTATE: "WHOLESALE, RODEN."
 RUSHDEN BOOT WORKS: "WHOLESALE, RUSHDEN."
 SILVERTOWN FLOUR MILL: "CO-OPERATIVE, LONDON."
 SILVERTOWN PRODUCTIVE: "PRODUCTIVE, LONDON."
 SILVERTOWN SOAP WORKS: "OPERSAPO, LONDON."
 TEA DEPARTMENT: "LOOMIGER, LONDON."
 TOBACCO FACTORY: "TOBACCO, MANCHESTER."
 TRALEE BACON FACTORY: "BACON, TRALEE."
 TRALEE DEPÔT: "WHOLESALE, TRALEE."
 WISBECH FRUIT DEPÔT: "WHOLESALE, WISBECH."

TELEPHONIC COMMUNICATION—*continued.*

	Nos.
BRISTOL	1913
"	1914
"	1915
"	1916
" BRISLINGTON	1643
BURY	179
CARDIFF	563†
DUDLEY BUCKET WORKS	22
DUNSTON FLOUR MILL	CENTRAL, NEWCASTLE 1261
" " "	2†
" SOAP WORKS	GATESHEAD 426
" " "	DUNSTON 11†
ENDERBY	NARBORO' 32
GARSTON	6
GOOLE	2
HECKMONDWIKE	112
HUDDERSFIELD	310
HUTHWAITE HOSIERY	SUTTON-IN-ASHFIELD 36
IRLAM	URMSTON 65
KEIGHLEY IRONWORKS	160
LEEDS—SALEROOM	CENTRAL 2098
" READY-MADES, HOLBECK	" 1648
" BRUSH FACTORY	4035
" HIDE AND SKIN DEPARTMENT	4314
LEICESTER—WHEATSHEAF WORKS	1132
" " "	235
" DUNS LANE	1829
" PRINTING WORKS	1144
LITTLEBOROUGH FLANNEL FACTORY	63
LIVERPOOL—VICTORIA STREET	CENTRAL 7862
" REGENT ROAD	" 5861
LONGTON	16
LUTON	113
MANCHESTER SUN MILL	TRAFFORD PARK 27
" " "	" " 218
MIDDLETON PRESERVE WORKS	FAILSWORTH 33
NORTHAMPTON SALEROOM	206
NOTTINGHAM SALEROOM	2106
OLDHAM STAR MILL	171
PONTEFRAC T FELLMONGERING	33
RUSHDEN	EASTERN 10
SILVERTOWN FLOUR MILL	EASTERN 602
" PRODUCTIVE	" 1656
" SOAP WORKS	" 1354
WEST HARTLEPOOL LARD REFINERY	286
WISBECH	58

† Post Office System. All others National Telephone Company.

CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

PAST MEMBERS OF GENERAL COMMITTEE.

Name.	Nominating Society.	Elected.	Retired.
*A. Greenwood	Rochdale	1864 March....	1874 August.
†Councillor Smithies ..	Rochdale	1864 March....	1869 May.
§James Dyson	Manchester	1864 March....	1867 May.
John Hilton	Middleton	1864 March....	1868 Nov.
Charles Howarth	Heywood	1864 March	1866 October.
J. Neild	Mossley	{ 1864 March	1865 Nov.
		{ 1867 Nov.	1868 Nov.
Thomas Cheetham....	Rochdale	1864 March	1865 Nov.
*James Crabtree	Heckmondwike ..	{ 1865 Nov.	1874 May.
		{ 1885 Dec.	1886 March.
		{ 1886 June	1889 Dec.
W. Nuttall	Oldham	{ 1865 Nov.	1866 Feb.
		{ 1876 June	1877 Dec.
Joseph Thomasson....	Oldham	1866 May	1869 Nov.
Edward Hooson	Manchester	1866 May	1869 Dec.
§E. Longfield	Manchester	1867 May	1867 Nov.
Isaiah Lee	Oldham	1867 Nov.	1868 Nov.
†J. M. Percival	Manchester	{ 1868 Feb.	1868 May.
		{ 1870 Feb.	1872 August.
		{ 1876 March	1882 June.
§D. Baxter.....	Manchester	1868 May	1871 May.
J. Swindells.....	Hyde	1868 Nov.	1869 Nov.
T. Sutcliffe	Todmorden	1868 Nov.	1869 Nov.
†James C. Fox	Manchester	1868 Nov.	1871 May.
W. Marcroft.....	Oldham	1869 May	1871 May.
*§J. T. W. Mitchell	Rochdale	1869 Nov.	1895 March.
Thomas Pearson.....	Eccles	1869 Nov.	1871 Nov.
R. Holgate	Over Darwen	1869 Nov.	1870 Nov.
A. Mitchell	Rochdale	1870 August ..	1870 Nov.
W. Moore.....	Batley Carr	1870 Nov.	1871 August.
†Titus Hall	Bradford	{ 1871 May	1874 Dec.
		{ 1877 June	1885 Dec.
B. Hague	Barnsley	{ 1871 May	1873 May.
		{ 1874 Dec.	1884 Sept.
Thomas Shorrocks....	Over Darwen	1871 May	1871 Nov.

PAST MEMBERS OF GENERAL COMMITTEE—*continued.*

Name.	Nominating Society.	Elected.	Retired.
† R. Allen	Oldham	1871 August ..	1877 April.
Job Whiteley	Halifax	1871 August ..	1872 Feb.
		1873 Feb.	1874 Feb.
† Thomas Hayes	Failsworth	1871 Nov.	1873 August.
Jonathan Fishwick ...	Bolton	1871 Nov.	1872 Feb.
J. Thorpe	Halifax	1872 Feb.	1873 Feb.
† W. Johnson	Bolton	1872 Feb.	1876 June.
		1877 June	1885 March.
§ H. Whiley	Manchester	1872 August ..	1874 Feb.
		1874 May	1876 March.
J. Butcher	Banbury	1873 May	1873 August.
H. Atkinson.....	Blaydon-on-Tyne ..	1873 August ..	1874 Dec.
William Bates.....	Eccles	1873 August ..	1907 June.
J. F. Brearley	Oldham	1874 Feb.	1874 Dec.
Robert Cooper.....	Accrington	1874 Feb.	1876 June.
H. Jackson	Halifax	1874 Dec.	1876 June.
J. Pickersgill	Batley Carr	1874 Dec.	1877 March.
W. Barnett	Macclesfield.....	1874 Dec.	1882 Sept.
John Stansfield	Heckmondwike	1874 Dec.	1898 June.
Thomas Bland	Huddersfield	1874 Dec.....	1907 March.
S. Lever	Bacup	1876 Sept.	1885 Sept.
		1886 March.....	1888 May.
F. R. Stephenson	Halifax.....	1876 Sept.	1877 March.
R. Whittle	Crewe	1877 Dec.	1886 March.
† Thos. Swann	Masborough.....	188 Sept.	1899 Feb.
John Lord	Accrington	1883 Nov.	1907 Sept.
Joseph Mc.Nab	Hyde	1883 Dec.	1886 March
Alfred North	Batley	1883 Dec.	1905 August.
James Hilton	Oldham	1884 Sept.	1890 January.
Samuel Taylor	Bolton	1885 Sept.	1891 Dec.
William P. Hemm....	Nottingham	1888 Sept.	1889 August.
E. Hibbert	Failsworth	1882 Sept.	1895 June.
James Lownds	Ashton-under-Lyne..	1885 March	1895 July.
Amos Scotton	Derby	1890 June	1904 October.

* Held Office as President.

† Held Office as Secretary and Treasurer.

‡ Held Office as Secretary.

§ Held Office as Treasurer.

* PAST MEMBERS OF NEWCASTLE BRANCH COMMITTEE.

Name.	Nominating Society.	Elected.	Retired.
Ephraim Gilchrist	Wallsend	1873 Oct.	1874 Jan.
George Dover	Chester-le-Street . . .	1874 Dec.	1877 Sept.
Humphrey Atkinson . . .	Blaydon-on-Tyne . . .	1874 Dec.	1879 May.
† James Patterson	West Cramlington . . .	1874 Dec.	1877 Sept.
John Steel	Newcastle-on-Tyne . . .	1874 Dec.	1876 Sept.
William Green	Durham	1874 Dec.	1891 Sept.
Thomas Pinkney	Newbottle	1874 Dec.	1875 March.
Richard Thomson	Sunderland	1874 Dec.	1893 Sept.
† John Thirlaway	Gateshead	1876 Dec.	1892 May.
William Robinson	Shotley Bridge	1877 Sept.	1884 June.
William J. Howat	Newcastle-on-Tyne . . .	1877 Dec.	1883 Dec.
George Scott	Newbottle	1879 May	1893 Dec.
J. Atkinson	Wallsend	1883 Dec.	1890 May.
George Fryer	Cramlington	1883 Dec.	1887 Dec.
Matthew Bates	Blaydon	1884 June	1893 June.
Robt. Gibson	Newcastle-on-Tyne . . .	1890 Sept.	1910 Sept.
George Binney	Durham	1891 Dec.	1905 May.
Robert Irving	Carlisle	1892 June	1904 August.
Thomas Rule	Gateshead	1893 June	1903 June.
William Stoker	Seaton Delaval	1893 Sept.	1902 July.

* PAST MEMBERS OF LONDON BRANCH COMMITTEE.

Name.	Nominating Society.	Elected.	Retired.
J. Durrant	Arundel	1874 Dec.	1875 Dec.
John Green	Woolwich	1874 Dec.	1876 Dec.
† Thomas Fowe	Buckfastleigh	1874 Dec.	1878 March.
T. E. Webb	Battersea	1874 Dec.	1896 Dec.
J. Clay	Gloucester	1874 Dec.	1901 Oct.
H. Pumphrey	Lewes	1874 Dec.	1907 March.
Geo. Hines	Ipswich	1874 Dec.	1907 June.
† William Strawn	Sheerness	1875 Dec.	1882 March.
Frederick Lamb	Banbury	1876 Dec.	1888 Dec.
J. F. Goodey	Colchester	1878 Mar.	1885 June.
		1889 Mar.	1910 Oct.
F. A. Williams	Reading	1882 June	1886 Sept.
G. Sutherland	Woolwich	1883 Dec.	1904 Oct.
Geo. Hawkins	Oxford	1885 June	1907 March.
J. J. B. Beach	Colchester	1886 Dec.	1888 Dec.
R. H. Tutt	Hastings	1897 March	1904 Feb.
W. H. Brown	Newport	1902 Sept.	1907 April.

* Newcastle and London Branch Committees constituted December, 1874.

† Held Office as Secretary.

THE CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

MEMBERS OF GENERAL, AND NEWCASTLE
AND LONDON BRANCH COMMITTEES WHO HAVE DIED
DURING TIME OF OFFICE.

NAME.	NOMINATING SOCIETY.	DATE OF DEATH.
GENERAL.		
Edward Hooson	Manchester	December 11th, 1869.
Robert Allen.....	Oldham.....	April 2nd, 1877.
Richard Whittle.....	Crewe.....	March 6th, 1886.
Samuel Lever	Bacup	May 18th, 1888.
William P. Hemm	Nottingham	August 21st, 1889.
James Hilton	Oldham.....	January 18th, 1890.
Samuel Taylor.....	Bolton	December 15th, 1891.
J. T. W. Mitchell.....	Rochdale	March 16th, 1895.
E. Hibbert	Failsworth	June 25th, 1895.
James Lownds.....	Ashton-un-Lyne ..	July 27th, 1895.
Thos. Swann.....	Masboro'	February 15th, 1899.
Amos Scotton	Derby.....	October 2nd, 1904.
Alfred North	Batley	August 14th, 1905.
NEWCASTLE.		
J. Atkinson	Wallsend	May 25th, 1890.
William Green.....	Durham	September 9th, 1891.
John Thirlaway	Gateshead.....	May 1st, 1892.
William Stoker	Seaton Delaval ..	July 4th, 1902.
Robert Irving	Carlisle	August 22nd, 1904.
George Binney.....	Durham	May 5th, 1905.
LONDON.		
J. J. B. Beach	Colchester.....	December 21st, 1888.
T. E. Webb	Battersea	December 2nd, 1896.
J. Clay	Gloucester	October 25th, 1901.
R. H. Tutt	Hastings	February 26th, 1904.
G. Sutherland	Woolwich	October 17th, 1904.
W. H. Brown	Newport	April 20th, 1907.
J. F. Goodey.....	Colchester.....	October 5th, 1910.

CO-OPERATIVE WHOLESALE SOCIETY LIMITED.

PAST AUDITORS.

Name.	Nominating Society.	Elected.	Retired.
D. Baxter.....	Manchester	1864 March	1868 May.
J. Hankinson	Preston.....	1864 May	1865 May.
E. Longfield	Manchester	1865 May	1867 May.
James White	Manchester	1867 May	1881 Sept.
W. Nuttall	Oldham	{ 1868 May	1868 Nov.
		{ 1873 Nov.....	1874 May.
A. Howard	Rochdale	1868 Nov.....	1870 May.
R. Taylor	Oldham	{ 1870 May	1873 May.
		{ 1873 Nov.....	1875 Feb.
J. C. Fox	Manchester	{ 1872 May	1876 Sept.
		{ 1876 Dec.....	1877 Sept.
H. C. Pingstone	Manchester	1872 May	1872 Nov.
W. Barnett	Macclesfield.....	1872 Nov.....	1873 Nov.
W. Grimshaw	Eccles	1873 May	1874 May.
J. Leach	Rochdale	1874 May	1878 June.
J. Odgers	Manchester	1874 May	1874 Sept.
J. M. Percival.....	Manchester	1875 March	1876 March.
W. Appleby	Manchester	1876 March	1888 Sept.
J. D. Kershaw	Oldham	1876 Oct.	1885 Sept.
James Kershaw	Rochdale	1878 June.....	1878 Sept.
W. Nuttall	Eccles	1879 March	1879 June.
T. Whitworth	Rochdale	1881 Dec.....	1885 June.
J. E. Lord	Rochdale	1885 Dec.....	1910 April.
Isaac Haigh.....	Barnsley	1888 August....	1903 Feb.

STATISTICS

SHOWING THE
PROGRESS OF

THE CO-OPERATIVE WHOLESALE
SOCIETY LIMITED.

PROGRESS FROM COMMENCEMENT IN MARCH, 1864, TO DEC., 1909.

YEAR ENDED	No. of Members to our Shareholders.	£5 Shares taken up.	CAPITAL.						Total.
			Shares.	Loans and Deposits.	Trade and Bank Reserve Fund.	Insurance Fund.	Reserved Balances.	£	
October, 1864 (30 weeks).....	18,337	..	£	£	£	£	£	£	£
" 1865	24,005	..	2,455	Included	..	..	..	..	2,455
" 1866	31,030	..	7,182	in	..	..	..	..	7,182
January, 1868 (65 weeks).....	59,849	..	10,968	Shares.	82	..	..	..	11,050
" 1869	74,737	..	11,276	14,355	682	..	..	..	26,313
" 1870	79,245	..	14,888	16,059	1,115	..	..	..	32,062
" 1871 (53 weeks).....	89,880	..	16,556	22,822	1,280	..	..	..	40,658
" 1872	114,588	5,835	19,015	22,823	2,826	..	..	..	44,164
" 1873	134,276	6,949	24,410	25,768	1,910	..	..	..	52,088
" 1874	168,985	13,889	81,352	119,589	2,916	..	..	..	146,857
" 1875	17,326	17,326	48,126	147,949	1,613	..	2,356	..	200,044
" 1876	22,254	22,254	60,990	193,594	5,373	..	3,385	..	263,282
" 1877 (55 weeks).....	24,717	24,717	78,249	286,614	8,910	..	5,834	..	379,607
" 1878	24,979	24,979	103,091	299,287	12,631	..	10,843	634	417,985
" 1879	28,206	28,206	117,657	297,536	14,554	..	12,556	788	418,525
" 1880	30,688	30,688	130,615	321,670	16,245	..	15,137	1,146	442,114
" 1881	33,663	33,663	146,061	361,805	25,240	..	17,905	1,695	494,330
" 1882	38,648	38,648	156,052	386,824	38,422	..	17,905	1,661	558,854
" 1883	41,783	41,783	171,940	416,832	16,037	..	18,644	2,489	590,046
" 1884 (53 weeks).....	45,069	45,069	186,632	453,870	20,757	..	19,739	2,945	634,203
" 1885	51,059	51,059	207,080	494,840	25,196	..	21,949	6,214	691,181
" 1886	58,612	58,612	234,112	524,781	31,094	..	24,894	9,988	761,358
" 1887	64,475	64,475	270,679	567,527	39,095	..	40,064	11,104	811,175
" 1888	67,704	67,704	300,953	590,091	37,655	..	37,015	11,408	944,379
" 1889 (56 weeks).....	72,899	72,899	342,218	645,134	51,189	..	54,201	13,666	1,017,042
" 1890	92,672	92,672	434,017	824,974	68,358	..	73,928	13,666	1,116,635
" 1891	103,091	103,091	524,781	1,030,917	91,917	..	91,917	11,408	1,221,042
" 1892	114,588	114,588	614,634	1,345,831	103,091	..	103,091	11,408	1,362,612
" 1893	126,085	126,085	704,541	1,560,372	114,588	..	114,588	11,408	1,501,104
" 1894	137,582	137,582	794,448	1,774,913	126,085	..	126,085	11,408	1,642,133
" 1895	149,079	149,079	884,355	1,989,454	137,582	..	137,582	11,408	1,783,162
" 1896	160,576	160,576	974,262	2,203,995	149,079	..	149,079	11,408	1,924,191
" 1897	172,073	172,073	1,064,169	2,418,536	160,576	..	160,576	11,408	2,065,220
" 1898	183,570	183,570	1,154,076	2,633,077	172,073	..	172,073	11,408	2,206,249
" 1899	195,067	195,067	1,243,983	2,847,618	183,570	..	183,570	11,408	2,347,278
" 1900	206,564	206,564	1,333,890	3,062,159	195,067	..	195,067	11,408	2,488,307
" 1901	218,061	218,061	1,423,797	3,276,700	206,564	..	206,564	11,408	2,629,336
" 1902	229,558	229,558	1,513,704	3,491,241	218,061	..	218,061	11,408	2,770,365
" 1903	241,055	241,055	1,603,611	3,705,782	229,558	..	229,558	11,408	2,911,394
" 1904	252,552	252,552	1,693,518	3,920,323	241,055	..	241,055	11,408	3,052,423
" 1905	264,049	264,049	1,783,425	4,134,864	252,552	..	252,552	11,408	3,193,452
" 1906	275,546	275,546	1,873,332	4,349,405	264,049	..	264,049	11,408	3,334,481
" 1907	287,043	287,043	1,963,239	4,563,946	275,546	..	275,546	11,408	3,475,510
" 1908	298,540	298,540	2,053,146	4,778,487	287,043	..	287,043	11,408	3,616,539
" 1909	310,037	310,037	2,143,053	4,993,028	298,540	..	298,540	11,408	3,757,568

December, 1881	100,022	751,269	473,956	900,752	53,165	198,115	15,409	1,686,387
"	112,339	824,149	523,512	925,471	56,301	218,534	17,827	1,741,645
"	131,555	873,099	570,149	917,482	35,813	240,884	14,973	1,779,801
"	137,211	910,104	598,496	972,686	37,556	259,976	22,468	1,881,102
"	132,639	990,985	635,541	1,092,070	64,354	282,563	19,050	2,093,578
"	142,868	993,564	682,656	1,195,805	97,852	319,478	20,161	2,316,042
"	151,682	1,053,564	728,749	1,254,319	109,883	350,747	28,623	2,472,321
"	161,720	1,118,158	775,536	1,297,182	152,460	382,620	24,202	2,692,000
"	170,938	1,179,609	821,224	1,372,541	199,104	415,690	20,942	2,829,501
"	182,310	1,249,091	883,791	1,568,163	257,056	447,330	31,545	3,187,945
"	196,556	1,315,235	948,944	1,664,765	285,132	477,904	39,304	3,416,049
"	208,299	1,392,399	1,006,894	1,701,932	342,152	446,757	4,915	3,502,650
"	216,249	1,445,099	1,043,081	1,871,026	327,905	481,886	13,700	3,737,548
"	257,424	1,594,145	1,196,703	1,890,352	313,413	516,969	11,739	3,929,176
"	270,366	1,635,527	1,307,341	2,192,081	329,995	559,545	9,371	4,398,983
"	287,915	1,703,564	1,388,388	2,581,120	375,565	598,963	12,557	4,955,943
"	303,701	1,768,985	1,476,021	2,657,013	416,872	641,875	15,889	5,407,120
"	323,164	1,845,415	1,570,792	3,081,924	477,370	692,547	16,177	5,758,750
"	341,631	1,925,517	1,657,305	3,276,733	468,602	742,381	16,295	6,161,316

PROGRESS FROM COMMENCEMENT, IN MARCH, 1864, TO DECEMBER, 1909—continued.

YEAR ENDED	Net Sales.	Comparison with corresponding previous year.		DISTRIBUTIVE EXPENSES.			Net Profit.	Average Dividend per £.	ADDITIONS TO TRADE DEPT.		Dates Departments and Branches were commenced.
		Increase.	Rate per cent.	Amount.	RateonSales				Reserve Fund.	Insurance Fund.	
					Per £.	Per £100.					
October, 1864 (30 weeks)...	51,857	£	..	d.	s.	d.	£	d	£	£	
" 1865	130,754	..	..	13	13	44	347	17	..	..
" 1866	175,480	54,735	45 1/2	15	15	0	1,858	3 1/2	..	..
January, 1868 (65 weeks)...	331,744	112,688	51 1/2	24	18	43	2,310	3	231	..	Tipperary.
" 1869	412,240	124,063	43	17	16	24	4,411	3	450	..	Kilmallock.
" 1870	507,217	94,977	23	14	18	38	4,863	1 1/2	416	..	Limerick.
" 1871 (53 weeks)...	677,734	169,379	30 1/2	16	16	52	4,948	1 1/2	542	..	
" 1872	758,761	86,569	12 1/2	12	18	63	7,626	2 1/2	1,620	..	Newcastle. Bank.
" 1873	1,163,182	394,305	51 1/2	23	22	23	7,867	2 1/2	1,020	..	Manchester Boot and Shoe, Crumpsall.
" 1874	1,636,950	488,819	41 1/2	3	25	10	14,233	2	923	..	Armagh, Manchester Drapery, Leicester, Cheshire, Waterford, Clonmel.
" 1875	1,964,829	327,879	20	33	28	11 1/2	20,084	2	4,461	..	London, Tralee, Durham.
" 1876	2,247,395	282,566	14 1/2	33	28	0 1/2	26,750	2 1/2	4,826	..	Liverpool.
" 1877 (53 weeks)...	2,697,966	401,095	17 1/2	31	31	5 1/2	36,979	2 1/2	4,925	..	{ "Plover" purchased. Cork.
" 1878	2,827,052	188,897	7 1/2	33	30	6 1/2	20,189	2 1/2	579	..	{ Launch of S.S. "Pioneer." Rouen.
" 1879	2,705,625	121,427*	4 1/2	31	31	10 1/2	34,959	2 1/2	5,970	..	{ Google Forwarding Depot.
December, 1879 (50 weeks)...	2,645,331	22,774	0 1/2	31	31	2 1/2	42,764	2 1/2	8,060	..	{ Heekmondwike.
" 1880	3,339,631	611,282	22 1/2	33	28	2 1/2	42,090	2 1/2	10,651	..	{ Copenhagen. Purchase of S.S. "Cam- brian."
" 1881	3,574,095	234,414	7	33	28	8 1/2	46,850	2 1/2	7,972	..	{ Tea and Coffee Department, London.
" 1882	4,038,238	464,143	12 1/2	33	28	4 1/2	49,658	2 1/2	3,416	..	{ Purchase of S.S. "Unity."
" 1883	4,546,889	508,651	12 1/2	33	29	0 1/2	47,885	2 1/2	3,176	..	{ Hamburg. Bristol Depot. Launch of S.S. "Progress."
" 1884 (53 weeks)...	4,675,371	41,042	0 1/2	31	30	1	54,491	2 1/2	6,431	..	{ Longton Depot. Launch of S.S. "Federation."
" 1885	4,793,151	203,946	4 1/2	33	31	0	77,930	3 1/2	4,454	..	{ Batley, Heekmondwike Carrying.
" 1886	5,223,179	430,028	8 1/2	31	31	3 1/2	83,228	3 1/2	7,077	..	{ London Cocoa Department. Launch of S.S. "Equity."
" 1887	5,713,235	490,056	9 1/2	32	32	10 1/2	65,141	2 1/2	9,408	..	{ S.S. "Equity." Batley Clothing.
" 1888	6,260,074	496,839	8 1/2	4	33	10 1/2	82,490	2 1/2	8,684	..	{ Launch of S.S. "Liberty." Leeds Clothing.
" 1889 (53 weeks)...	7,028,944	709,638	11 1/2	4	33	6 1/2	101,984	3 1/2	2,249	..	
" 1890	7,429,078	532,750	7 1/2	4	34	1 1/2	126,979	3 1/2	..	..

December, 1891	£	£	d.	s.	d.	£	d.	£	d.	£	£
Dunston Flour Mill, Aarhus, Leicester New Works.	8,766,490	1,337,357	18	37	32	72	135,008	31	1,145	14,702	{ Dunston Flour Mill, Aarhus, Leicester New Works. Broughton Cabinet Works.
"	9,300,904	534,474	6	41	35	73	98,532	24	6,511	1,000	{ Manchester Printing, Gothenburg, Irlan, Irish Creameries, (Denia, W. Hartlepool, Middleton, Roden Estate, Sydney, Littleboro', Manchester Tobacco Factory.
"	9,526,107	225,263	23	41	37	91	84,156	24	+17,215	7,659	{ Rushden Shoe Factory, Silvertown Corn Mill, Herring Bacon Factory, Odense, Tralee Bacon Factory, Roden Convalescent Home, Sydney Oil Works, Launch of S.S. "Unity", Pelaw.
"	9,443,998	32,229*	03*	43	39	43	126,192	23	26,092	..	{ "Fraternity," Leicester Hosiery Fac'y, Brislington Buttery Factory, Huddersfield and Leeds Brush Factories, Marden Fruit Farm, Bury Weaving Shed.
"	10,141,917	516,995	54	43	39	44	192,766	32	27,424	10,000	{ Desboro' Corset Factory, Launch of S.S. "New Pioneer", Esbjerg.
"	11,115,056	1,164,496	112	43	39	43	177,419	31	18,045	10,000	{ Rochdale Flour, Oldham Star Flour, & Manchester Sun Flour & Provender Mills.
"	11,920,143	805,087	73	42	41	43	195,561	23	8,338	..	{ Birmingham Cycle Depot, Huthwaite Hosiery Factory (transferred from Leicester), Silvertown Soap Works, Birtley Tinplate Works, Dudley Bucket and Fender Works, Keighly Ironworks.
"	12,574,748	654,605	58	40	63	..	231,256	34	31,618	5,000	{ Dunston Soap Works, Leicester Printing Works, Pontefract Fellmongering.
"	14,212,375	1,637,627	13	43	39	24	286,250	4	63,538	..	
"	16,043,889	1,831,514	127	43	39	24	289,141	4	48,210	..	
"	17,642,082	1,448,150	87	41	37	112	288,321	4	27,210	..	
"	18,397,559	1,014,522	52	41	37	74	336,369	4	51,697	..	
"	19,332,142	985,533	5	43	36	72	297,304	4	4,759	..	
"	19,809,196	476,054	23	43	38	13	332,374	4	37,774	..	
"	20,785,469	976,273	47	43	38	24	304,568	4	13,591	..	
"	22,510,085	1,724,566	81	43	38	33	410,630	4	54,765	..	
"	24,786,568	2,080,570	94	43	37	92	488,571	4	67,479	..	
"	24,902,842	487,222	17	43	40	33	371,497	4	42,481	..	
"	25,675,938	773,046	3	43	40	04	549,080	4	73,549	..	
	354,363,807	..	..	42	36	102	6,163,694	3	1,622,654	124,121	

* Decrease. † From. ‡ From Disposal of Profit Account.

RESERVE FUND

Dr. TRADE DEPARTMENT FROM

Deductions from Reserve Fund—	£
Subscriptions and Donations to Charitable and other Objects	88,425
Investments Written off: Bank Department.....	18,259
" " Trade Department	10,660
Insurance Fund	6,000
Land and Buildings Account—Depreciation, Special	1,148
Fixtures " " "	852
Celebration Dinner: Opening Warehouse, Balloon Street	56
Newcastle Formation Expenses	16
21st Anniversary Commemoration Expenses, Manchester	2,017
Sprinklers Account—Amount written off to date	68,446
	195,879

RESERVE FUND, December 25th, 1909 :—

Investments :—Manchester Ship Canal Company, 2,000	
Ordinary Shares of £10 each	£20,000
" Gilsland Convalescent Home, 7,500 Shares	
of £1 each	7,500
" British Cotton Growing Association, 3,000	
Shares of £1 each	3,000
" North-Western Co-operative Convalescent	
Homes Association	6,500
	37,000
Balance, as per Balance Sheet, December 25th, 1909	378,954
Less, as per Disposal of Profit Account, December 25th, 1909	40,248
	419,202
	£652,081

ACCOUNT.

COMMENCEMENT OF SOCIETY.

Cr.

Additions to Reserve Fund—	£
From Disposal of Profit Account, as per page 33—Net	622,654
Balance—Sale of Properties:—	
Strawberry Estate, Newcastle	£1,953
Land, Liverpool	713
Rosedale	11
South Shields	96
Newhall	418
Durham	376
Gorton	10,923
Calais	319
Steamships	10,621
Tipperary.....	450
	25,880
Balance—Sale of Shares—New Telephone Company	44
" Share Investment—Lancashire and Yorkshire Productive Society.....	60
" Sale of part Shares—Co-operative Printing Society	63
" Share Investment—Leicester Hosiery Society	76
" " " Star and Rochdale Corn Mills	14
" " " Keighley Ironworks	55
Dividend on Debts, previously written off	786
Balances, Shares, Loans, &c., Accounts	220
Bonus to Employés: Differences between Amounts Provided and actually Paid	311
Dividend on Sales to Employés.....	403
Interest on Manchester Ship Canal Shares	1,515
	£652,081

CO-OPERATIVE WHOLESALE

REGISTERED OFFICE: 1, BALLOON

Industrial and Provident Societies

ABSTRACT OF ANNUAL RETURN FOR

(Under the

BALANCE SHEET OF FUNDS AND

	£	s.	d.	£	s.	d.
Trade Department—						
341,631 Transferable Shares of £5 each	1,708,155	0	0			
Less Amount unpaid	50,850	1	10			
Due to Shareholders				1,657,304	18	2
Loans and Interest	2,948,313	3	7			
Amount Owing by Society—Goods and Expenses £654,007 16 6						
Less Selves Account (<i>see contra</i>)	18,718	17	11			
	635,288	18	7			
Mortgage and Interest	7,358	12	10			
Received in Advance for Goods	16,255	16	10			
Owing—Insurance Department Claims	1,932	6	10			
" Insurance Department Premiums	592	0	0			
" Reserve Fund Account	12	0	5			
Scottish Wholesale Society's Proportion due of Batley, &c., Results	97	1				
				3,609,849	15	2
Bank Department—						
Current Accounts	2,167,019	9	9			
Less Bank Balance - Trade Department	1,180,743	16	9			
	986,275	13	0			
Deposit Accounts	328,419	10	5			
Employés' Thrift Fund	55,001	9	3			
Commission Owing	90	2	10			
				1,369,736	15	6
Reserves—Trade and Bank Departments—						
Reserve Fund—Trade Department.....(a)£378,953 12 9						
" " Bank "	89,648	16	9			
	468,602	9	6			
Insurance Fund	742,381	5	6			
Reserve Balances—Purchasing Depôts	16,294	11	2			
				1,227,278	6	2
Profits appropriated but not paid during the Financial Year—						
Trade Department	£282,244	18	4			
Bank Department	17,664	4	5			
				299,909	2	9
(a) Exclusive of the following share investments made from this fund—						
Manchester Ship Canal Company (2,000 Ordinary Shares)	£20,000					
Gilsland Convalescent Home	7,500					
North-Western Co-operative Convalescent Homes Association	6,500					
British Cotton Growing Association	3,000					
	£37,000					
Total.....	£8,164,128	17	9			

Signature of Treasurer (No Treasurer).

The undersigned, having had access to all the Books and Accounts of the Society, and and Vouchers relating thereto, now sign the same as found to be correct, duly vouched, and

March 31st, 1910.

SOCIETY LIMITED.

STREET, MANCHESTER.

*Act, 1893, 56 and 57 Vict., c. 39.***YEAR ENDED 25th DECEMBER, 1909**

above Act).

EFFECTS, AS AT 25th DECEMBER, 1909.

Trade Department—		£	s.	d.			
Value of Stock in Trade		2,302,998	17	6			
" Buildings, Fixtures, and Land—(used in trade)		1,595,237	11	7			
Four Steamships (used in trade) (<i>Written off</i>)							
INVESTMENTS AND OTHER ASSETS—							
	£	s.	d.				
In Buildings, Fixtures, and Land	575,543	14	3				
In Shares of Industrial and Provident Societies	(b) 3,968	18	5				
In Shares of Companies	(b) 2,331	3	3				
C.W.S. Proportion of Partnership Capital, including Interest and Profits—English and Scottish Wholesale Societies.	226,793	3	1				
Rents Due	1,536	13	0				
Expenses Stock, and Payments in Advance	38,234	16	7				
Amount Owing by Members and others at end of Year—Goods and Freights	£710,748	15	0				
<i>Less Selves Account (see contra)</i>	18,718	17	11				
		692,029	17	1			
Payments in Advance for Goods		45,906	10	6			
			1,586,394	16	2		
Bank Department—Investments and other Assets.							
On Freehold or Leasehold Security	1,020,113	0	1				
On Shares and Loans	8,203	14	9				
Land and Buildings	5,320	0	10				
Consols:—£20,000 taken at £16,000, and Interest £125	16,125	0	0				
Corporation Mortgages and Interest	892,994	11	11				
Stamped Cheques	120	1	8				
Cash in Banks	698,432	6	2				
			2,641,308	15	5		
Cash in hand and at Branches:—							
	Trade Dept.	Bank Dept.					
Cash in hand	£7,950	0	0	£16,534	18	0	
" at Branches	13,763	19	1				
	£21,713	19	1	£16,534	18	0	
					38,248	17	1

(b) Exclusive of investments made from Reserve Fund (*see a*).

Total £8,164,128 17 9

Secretary—THOS. BRODRICK, Eccles, near Manchester.

having examined the foregoing General Statement, and verified the same with the Accounts in accordance with law.

THOS. JAS. BAYLIS, High Street, Rotherham,
T. WOOD, 40 to 46, Deansgate Arcade, Manchester,
JAMES E. LORD, Town Hall Chambers, Rochdale,
C. J. BECKETT, Sunnyhurst, 33, All Saints' Road,
St. Annes-on-Sea,
BENJ. TETLOW, 94, Westgate Road, Newcastle-on-Tyne,

ACCOUNTANTS
AND
PUBLIC AUDITORS.

MANCHESTER GROCERY AND PROVISION TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
1½ Years,	January, 1876..	2,566,691	26,417	0 2½	31,028	0 2½	56,487
5 "	December, 1880..	8,740,658	87,603	0 2½	140,043	0 3½	70,091
5 "	" " 1885..	11,723,202	127,892	0 2½	157,209	0 3½	92,790
5 "	" " 1890..	15,511,593	180,023	0 2½	264,131	0 4	123,432
5 "	" " 1895..	21,956,461	279,262	0 3	339,816	0 3½	159,930
5 "	" " 1900..	28,186,928	374,568	0 3½	500,911	0 4½	158,537
5 "	" " 1905..	41,629,024	489,689	0 2½	774,698	0 4½	237,874
Year,	" " 1906..	10,116,804	116,290	0 2½	199,945	0 4½	273,669
" (53 wks)	" " 1907..	11,404,612	128,137	0 2½	234,190	0 4½	265,372
" "	" " 1908..	11,265,443	138,122	0 2½	210,813	0 4½	240,136
" "	" " 1909..	11,704,861	140,372	0 2½	250,599	0 5½	294,990
Half Year,	June, 1910..	5,842,547	71,097	0 2½	121,804	0 5	243,107
36½ Years' Total....		180,668,824	2,159,472	0 2¾	3,225,187	0 4½	..

MANCHESTER DRAPERY TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
2½ Years,	January, 1876..	211,351	11,484	1 1	2,165	0 2½	72,408
5 "	December, 1880..	672,092	43,116	1 3½	* 941	0 0½	44,105
5 "	" " 1885..	771,933	42,913	1 1½	20,277	0 6½	44,948
5 "	" " 1890..	1,205,935	60,656	1 0	25,278	0 5½	84,739
5 "	" " 1895..	1,920,447	100,386	1 0½	48,223	0 6	108,337
5 "	" " 1900..	2,568,623	141,497	1 1½	88,133	0 8½	153,641
5 "	" " 1905..	3,315,793	196,568	1 2½	94,449	0 6½	107,837
Year,	" " 1906..	791,636	47,894	1 2½	25,342	0 7½	116,807
" (53 wks)	" " 1907..	894,191	54,131	1 2½	32,021	0 8½	110,503
" "	" " 1908..	899,895	59,075	1 3½	23,463	0 6½	111,677
" "	" " 1909..	941,120	59,221	1 3	32,699	0 8½	108,351
Half Year,	June, 1910..	456,434	30,992	1 4½	16,093	0 8½	130,530
36½ Years' Total....		14,650,350	847,983	1 1½	407,192	..	..
Less Depreciation, October, 1877.....					4,757	..	
Leaves Net Profit					402,435	0 6½	

* Loss.

NOTE.—To December, 1883, the figures include Woollens and Ready-Mades Department.
 " To June, 1905, inclusive, the figures include Desboro' Corset Factory, } now separately
 " To December, 1906, " " " Broughton Shirt " } stated in Prod. Ac/s.

MANCHESTER WOOLLENS AND READY-MADES TRADE.

Since publishing a separate Account in Balance Sheet.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.	
			Amount.	Rate per £.	Amount.	Rate per £.	(a)	(b)
2 Years, December, 1885		£ 41,578	£ 2,470	s. d. 1 2½	£ 745	s. d. 0 4¼	£ 5,242	£ ..
5 " " 1890		120,546	8,331	1 4½	*1,196	0 2¾	11,463	..
5 " " 1895		255,315	15,905	1 2½	*3,232	0 3	15,608	..
5 " " 1900		622,486	35,706	1 1¾	13,805	0 5¼	35,978	..
5 " " 1905		874,585	51,849	1 2½	16,346	0 4¾	51,262	16,779
Year, " 1906		208,611	12,578	1 2¾	4,826	0 5½	56,468	26,647
" (53 wks) " 1907		231,457	13,664	1 2½	6,035	0 6¼	59,283	31,652
" " 1908		239,358	15,140	1 3½	1,747	0 1¾	60,661	37,554
" " 1909		252,462	15,562	1 2¾	7,162	0 6¾	62,135	30,308
Half Year, June, 1910		148,232	8,745	1 2½	3,685	0 5¾	52,533	26,861
26½ Years' Total...		2,994,630	179,950	1 2¾	49,923	0 4	..	..

* Loss. (a) Woollens and Ready-mades and Outfitting. (b) Linings and Dyed Goods.
NOTE.—To June, 1895, inclusive, the Results and Stocks include Broughton Clothing Factory.

MANCHESTER BOOT AND SHOE TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
2¼ Years, January, 1876 ..		£ 96,648	£ 2,659	s. d. 0 6½	£ 1,524	s. d. 0 3¾	£ 7,711
5 " December, 1880 ..		292,347	10,500	0 8½	3,646	0 2¾	11,484
5 " " 1885 ..		439,988	14,703	0 8	6,330	0 3¾	16,074
5 " " 1890 ..		738,251	24,180	0 7¾	17,519	0 5¾	32,005
5 " " 1895 ..		1,175,301	48,031	0 9¼	18,957	0 3¾	56,302
5 " " 1900 ..		1,493,428	59,448	0 9½	30,468	0 4¾	62,178
5 " " 1905 ..		1,859,595	70,983	0 9½	31,162	0 4	63,144
Year " 1906 ..		426,797	15,167	0 8½	9,661	0 5¾	57,329
" (53 wks) " 1907 ..		470,110	17,049	0 8¾	9,039	0 4½	57,663
" " 1908 ..		492,989	18,680	0 9¾	4,849	0 2½	69,803
" " 1909 ..		475,612	20,008	9 10	7,081	0 3½	78,109
Half Year, June, 1910 ..		250,092	10,282	0 9¾	4,386	0 4½	88,513
36½ Years' Total.....		8,181,158	311,690	0 9½	144,622	0 4¾	..

MANCHESTER FURNISHING TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end. (a)
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
4½ Years, December, 1880...		81,386	4,999	1 2½	617	0 1½	4,307
5 " " 1885...		184,218	9,354	1 0½	2,379	0 3	5,817
5 " " 1890...		439,580	21,250	0 11½	6,408	0 3½	12,930
5 " " 1895...		781,803	41,130	1 0½	6,587	0 2	19,574
5 " " 1900...		1,317,554	65,372	0 11½	23,638	0 4½	27,817
5 " " 1905...		1,639,436	80,885	0 11½	22,300	0 3½	28,388
Year,							
" (53 wks) " 1906...		378,332	18,321	0 11½	5,861	0 3½	27,227
" " " 1907...		416,266	19,510	0 11½	7,036	0 4	29,037
" " " 1908...		412,290	21,550	1 0½	5,357	0 3	30,173
" " " 1909...		408,036	22,623	1 1	2,569	0 1½	29,967
Half Year, June, 1910...		198,755	11,318	1 1½	561	0 0½	31,621
34 Years' Total		6,257,656	316,312	1 0½	83,313	0 3½	..

NOTE.—From March, 1893, to June, 1895, inclusive, the Results and Stocks include Broughton Cabinet Works.
 (a) Excludes Longton Stock. MEMO.—In Balance Sheet Longton Stocks included with Manchester Furnishing Stocks.

NEWCASTLE BRANCH GROCERY AND PROVISION TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
5 Years, December, 1880...		2,582,396	38,033	0 3½	23,708	0 2½	44,398
5 " " 1885...		4,237,286	53,274	0 3	55,386	0 3½	53,546
5 " " 1890...		5,217,881	70,760	0 3½	93,880	0 4½	42,136
5 " " 1895...		7,761,473	104,141	0 3½	155,711	0 4½	46,719
5 " " 1900...		10,795,105	169,596	0 3½	185,269	0 4	87,591
5 " " 1905...		14,933,269	210,120	0 3½	182,038	0 2½	74,783
Year,							
" (53 wks) " 1906...		3,208,817	48,957	0 3½	50,190	0 3½	95,764
" " " 1907...		3,485,299	50,371	0 3½	61,083	0 4½	106,860
" " " 1908...		3,461,562	51,922	0 8½	64,133	0 4½	86,173
" " " 1909...		3,532,418	52,719	0 3½	73,414	0 4½	106,657
Half Year, June, 1910...		1,681,989	26,577	0 3½	28,374	0 4½	99,291
34½ Years' Total		60,867,495	876,780	0 3½	973,786	0 3½	..

NEWCASTLE BRANCH DRAPERY TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
5 Years,	December, 1880..	234,269	10,745	0 11	5,484	0 5½	16,171
5 "	" " 1885..	513,938	17,599	0 8½	21,903	0 10½	24,084
5 "	" " 1890..	876,923	30,548	0 8½	37,968	0 10½	33,216
5 "	" " 1895..	1,351,804	44,684	0 7½	57,256	0 10½	48,361
5 "	" " 1900..	1,864,292	71,047	0 9½	84,856	0 10½	69,704
5 "	" " 1905..	2,259,678	122,128	1 0½	64,195	0 6½	59,939
Year,	" " 1906..	493,226	29,330	1 2½	9,038	0 4½	60,754
" (53 wks)	" " 1907..	563,332	30,330	1 0½	15,210	0 6½	60,274
" "	" " 1908..	574,542	31,899	1 1½	16,036	0 6½	56,579
" "	" " 1909..	537,626	32,726	1 2½	15,202	0 6½	58,331
Half Year,	June, 1910..	255,471	16,250	1 3½	7,301	0 6½	60,207
34½ Years' Total	....	9,525,101	437,286	0 11	334,449	0 8½	..

NOTE.—To June, 1898, the figures include Woollens and Ready-Mades Department.

NEWCASTLE BRANCH WOOLLENS AND READY-MADES TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
2½ Years,	December, 1900..	339,631	10,361	0 7½	16,984	1 0	35,627
5 "	" " 1905..	719,657	32,340	0 10½	24,408	0 8½	32,054
Year,	" " 1906..	153,401	7,303	0 11½	7,059	0 11	34,642
" (53 wks)	" " 1907..	171,212	7,919	0 11	6,527	0 9½	35,197
" "	" " 1908..	172,518	8,009	0 11½	6,929	0 9½	40,214
" "	" " 1909..	167,540	8,388	0 11½	7,777	0 11½	35,462
Half Year,	June, 1910..	87,466	4,254	0 11½	4,251	0 11½	27,796
12 Years' Total	....	1,811,425	78,524	0 10½	73,935	0 9½	..

NEWCASTLE BRANCH BOOT AND SHOE TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
5 Years,	December, 1880..	144,855	4,500	0 7½	2,412	0 4	5,971
5 "	" " 1885..	327,150	9,980	0 7½	8,276	0 6	11,319
5 "	" " 1890..	493,126	18,876	0 9½	7,874	0 3½	11,870
5 "	" " 1895..	648,837	22,443	0 8½	14,020	0 5½	20,680
5 "	" " 1900..	893,524	31,452	0 8½	21,199	0 5½	26,770
5 "	" " 1905..	1,179,581	47,466	0 9½	18,082	0 3½	29,423
Year,	" " 1906..	249,898	9,731	0 9½	6,081	0 5½	27,237
" (53 wks)	" " 1907..	268,408	10,195	0 9	5,089	0 4½	27,469
" "	" " 1908..	269,241	10,374	0 9½	4,881	0 4½	32,096
" "	" " 1909..	261,707	10,744	0 9½	4,042	0 3½	34,229
Half Year,	June, 1910..	129,846	5,491	0 10½	1,808	0 3½	34,775
34½ Years' Total	....	4,864,673	181,252	0 8½	93,764	0 4½	..

NOTE.—To December, 1888, the figures include Furnishing Department.

NEWCASTLE BRANCH FURNISHING TRADE.

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
2 Years,	December, 1890..	138,487	6,287	0 10 ⁷ / ₈	2,387	0 4 ⁵ / ₈	10,474
5 "	" " 1895..	485,907	26,707	1 1 ¹ / ₂	6,233	0 3	16,120
5 "	" " 1900..	963,098	47,272	0 11 ³ / ₄	24,066	0 5 ⁵ / ₈	29,796
5 "	" " 1905..	1,285,488	76,223	1 2 ¹ / ₂	11,638	0 2 ¹ / ₂	28,555
Year,	" " 1906..	257,204	18,499	1 5 ¹ / ₂	4,246	0 3 ¹ / ₄	30,656
"	(53 wks) " 1907..	301,266	19,853	1 3 ³ / ₄	8,967	0 6 ³ / ₈	28,857
"	" " 1908..	308,485	20,125	1 3 ⁵ / ₈	8,465	0 6 ¹ / ₂	27,762
"	" " 1909..	284,285	20,750	1 5 ¹ / ₂	5,686	0 4 ¹ / ₂	31,111
Half Year,	June, 1910..	123,698	10,240	1 7 ³ / ₄	1,621	0 3 ³ / ₈	32,686
21¹/₂ Years' Total	.....	4,147,918	245,956	1 2 ¹ / ₂	72,709	0 4 ¹ / ₂	..

LONDON BRANCH GROCERY AND PROVISION TRADE

(INCLUDING BRISTOL, CARDIFF AND NORTHAMPTON DEPOTS).

Since keeping a separate Account.

PERIOD.	ENDED.	Sales.	EXPENSES.		NET PROFIT.		Stocks at end.
			Amount.	Rate per £.	Amount.	Rate per £.	
		£	£	s. d.	£	s. d.	£
1¹/₂ Years,	January, 1876 ..	208,187	3,907	0 4 ¹ / ₂	2,151	0 2 ¹ / ₂	7,219
5 "	December, 1880 ..	1,119,233	17,326	0 3 ⁵ / ₈	17,688	0 3 ³ / ₈	20,789
5 "	" " 1885 ..	1,746,107	29,470	0 4	24,718	0 3 ³ / ₈	24,256
5 "	" " 1890 ..	3,661,913	66,023	0 4 ¹ / ₂	51,270	0 3 ¹ / ₂	57,947
5 "	" " 1895 ..	6,125,158	125,071	0 4 ⁵ / ₈	74,567	0 2 ⁵ / ₈	45,828
5 "	" " 1900 ..	8,924,536	188,854	0 5	137,122	0 5 ⁵ / ₈	109,468
5 "	" " 1905 ..	15,225,891	247,770	0 3 ¹ / ₂	221,376	0 3 ³ / ₈	129,171
Year,	" " 1906 ..	3,638,704	59,051	0 3 ⁵ / ₈	58,069	0 3 ³ / ₈	153,199
"	(53 wks) " 1907 ..	4,009,088	61,247	0 3 ⁵ / ₈	66,616	0 3 ⁵ / ₈	152,934
"	" " 1908 ..	4,157,196	63,338	0 3 ⁵ / ₈	68,948	0 3 ⁵ / ₈	137,110
"	" " 1909 ..	4,492,219	66,212	0 3 ¹ / ₂	82,639	0 4 ³ / ₈	150,067
Half Year,	June, 1910 ..	2,282,181	36,350	0 3 ³ / ₄	41,333	0 4 ¹ / ₂	135,980
36¹/₂ Years' Total	.....	55,525,816	964,619	0 4 ¹ / ₂	846,547	0 3 ⁵ / ₈	..

LONDON BRANCH

(INCLUDING
Since keeping)

PERIOD.	ENDED.	SALES.			EXPENSES.	
		Drapery.	Boots.	Total.	Amount.	Rate per £.
		£	£	£	£	s. d.
Half Year, December, 1880	....	1,657	6,500	8,157	812	0 9½
5 Years,	.. 1885	120,699	89,210	209,909	11,677	1 1½
5 "	" 1890	323,400	*45,281	368,681	28,327	1 6½
5 "	" 1895	439,003	..	439,003	33,431	1 6½
5 "	" 1900	693,385	..	693,385	55,546	1 7½
5 "	" 1905	989,710	..	989,710	80,375	1 7½
Year,	" 1906	212,064	..	212,064	18,646	1 9
" (53 weeks)	" 1907	247,997	..	247,997	21,626	1 8½
"	" 1908	271,693	..	271,693	25,043	1 10
"	" 1909	292,621	..	292,621	25,367	1 8½
Half Year, June,	1910	150,630	..	150,630	14,491	1 11
30 Years' Total	.....	3,742,859	140,991	3,883,850	314,841	1 7½

* Two years only.

NOTE.—The above figures include the following: Boots and Shoes to September, 1887;

LONDON BRANCH WOOLLENS

(INCLUDING
Since keeping)

PERIOD.	ENDED.	Sales.	EXPENSES.	
			Amount.	Rate per £.
		£	£	s. d.
2½ Years, December, 1900	.....	96,037	9,123	1 10½
5 "	" 1905	300,139	28,287	1 10½
Year,	" 1906	65,416	6,835	2 1
" (53 weeks)	" 1907	78,873	8,402	2 1½
"	" 1908	87,582	9,794	2 2¾
"	" 1909	85,324	9,406	2 2¾
Half Year, June,	1910	49,014	5,241	2 1½
12½ Years' Total	.....	762,385	77,093	2 0½

DRAPERY TRADE

BRISTOL DEPOT).

a separate Account.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £.	
Half Year, December, 1880		£ 36	s. d. 0 1	£ 3,805
5 Years, " 1885		1,963	0 2½	11,502
5 " " 1890		*5,789	0 3½	12,607
5 " " 1895		515	0 0½	21,859
5 " " 1900		9,992	0 3½	45,685
5 " " 1905		10,986	0 2½	44,749
Year, " 1906		613	0 0½	53,120
" (53 weeks) " 1907		3,416	0 3½	61,475
" " " 1908		1,563	0 1½	55,054
" " " 1909		3,530	0 2½	56,510
Half Year, June, 1910		1,463	0 2½	73,058
30 Years' Total		28,288	0 1½	..

* Loss.

Furnishing to March, 1889; Woollens and Ready-mades to March, 1898.

AND READY-MADES TRADE

BRISTOL DEPOT).

a separate Account.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £.	
2½ Years, December, 1900		£ 2,054	s. d. 0 5½	£ 14,908
5 " " 1905		4,901	0 3½	21,602
Year, " 1906		1,124	0 4	21,921
" (53 weeks) " 1907		196	0 0½	28,218
" " " 1908		*870	0 2½	29,769
" " " 1909		224	0 0½	24,812
Half Year, June, 1910		182	0 0½	22,431
12½ Years' Total		7,811	0 2½	..

* Loss.

CRUMPSALL BISCUIT AND

Since keeping

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
2½ Years, January,	1876 ..	29,840	29,394	5,909	707	953	6,969
5 ,, December,	1880 ..	87,213	87,003	14,589	2,427	2,298	19,314
5 ,, ,,	1885 ..	106,679	106,959	18,014	3,194	2,122	23,330
5 ,, ,,	1890 ..	177,924	181,173	35,716	6,308	4,022	46,046
5 ,, ,,	1895 ..	421,775	426,035	73,418	10,340	8,048	91,806
5 ,, ,,	1900 ..	464,581	443,116	101,905	13,412	6,020	121,340
5 ,, ,,	1905 ..	799,152	791,129	188,172	21,110	12,793	222,075
Year, ,,	1906 ..	183,913	180,133	42,111	5,132	3,146	50,389
,, (53 wks) ,,	1907 ..	188,175	184,480	43,495	5,557	3,305	52,357
,, ,,	1908 ..	187,764	186,124	39,703	4,894	2,726	47,323
,, ,,	1909 ..	187,182	183,390	41,332	3,966	2,102	47,400
Half Year, June,	1910 ..	85,972	86,285	19,427	1,983	1,068	22,478
36½ Years' Total		2,920,170	2,885,221	623,194	79,030	48,603	750,827

NOTE.—Dry Soap and Preserves transferred to Irlam and

SWEET WORKS TRADE.

a separate Account.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRODUCTION.		Amount.	Rate per £ on Supplis.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
2½ Years,	January, 1876.....	23 14 2½	4 8½	955	0 7½	1,538
5 "	December, 1880.....	22 3 11½	4 5¼	4,649	1 0¾	1,793
5 "	" 1885.....	21 16 2½	4 4¼	7,987	1 5½	3,594
5 "	" 1890.....	25 8 3½	5 0½	1,027	0 1½	12,712
5 "	" 1895.....	21 10 11½	4 3½	23,500	1 1¼	28,905
5 "	" 1900.....	27 7 8	5 5½	24,157	1 0¾	14,018
5 "	" 1905.....	28 1 4½	5 7¼	57,382	1 5½	14,631
Year,	" 1906.....	27 19 5½	5 7½	13,969	1 6½	15,355
" (53 wks)	" 1907.....	28 7 7½	5 8	12,276	1 3½	14,337
"	" 1908.....	25 8 6½	5 1	16,048	1 8½	9,967
"	" 1909.....	25 16 11½	5 2	18,708	1 11½	7,994
Half Year,	June, 1910.....	26 1 0½	5 2½	7,318	1 8¾	10,562
36½ Years' Total	.....	26 0 5½	5 2¾	187,976	1 3¾	..

Middleton respectively, September, 1896.

MIDDLETON PRESERVE, PEEL,

From

PERIOD.	ENDED.	Net Supplies.	Production.	EXPENSES.			
				Wages & Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£	£
4½ Years,	December, 1900	608,218	639,903	82,018	12,740	11,254	106,012
5 "	" " 1905	1,214,060	1,229,847	134,015	17,728	20,507	172,250
Year,	" " 1906	305,318	308,829	32,719	4,174	4,429	41,322
" (53 weeks)	" " 1907	317,220	355,147	46,482	4,221	5,214	55,867
"	" " 1908	285,143	289,960	41,586	5,435	6,844	53,865
"	" " 1909	286,291	272,125	39,380	7,283	6,963	53,626
Half Year,	June, 1910	154,251	107,503	19,169	4,005	3,506	26,680
14 Years' Total	.....	3,170,521	3,192,315	395,319	55,586	58,717	509,622

IRLAM SOAP, CANDLE, STARCH,

From

PERIOD.	ENDED.	Net Supplies.	Production.	EXPENSES.			
				Wages and Sundry.	Depreciation.	Interest.	Total.
		£	£	£	£	£	£
20 Weeks,	December, 1895 ..	26,999	32,391	3,597	807	656	5,060
5 Years,	" " 1900 ..	908,258	904,415	104,511	19,765	15,343	139,619
5 "	" " 1905 ..	1,875,031	1,852,601	201,734	29,576	24,819	256,123
Year,	" " 1906 ..	609,171	590,195	54,817	8,886	7,368	71,021
" (53 wks)	" " 1907 ..	920,662	813,328	64,933	9,028	6,456	80,417
"	" " 1908 ..	780,926	741,960	62,957	9,105	5,870	77,932
"	" " 1909 ..	656,644	642,704	62,276	9,118	5,759	77,153
Half Year,	June, 1910 ..	318,063	306,645	33,579	4,561	2,840	40,980
14 Years and 11 Mo. Total.		6,095,754	5,874,239	588,404	90,796	69,105	748,905

NOTE.—Durham Soap Works business commenced January, 1873; sold March, 1893, when trade was transferred to Irlam.

AND PICKLE WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRODUCTION.		Amount.	Rate per £ on Supplies.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
4½ Years,	December, 1900	16 11 4	3 3½	24,328	0 9½	66,044
5 "	" " 1905	14 0 1½	2 9½	35,393	0 6½	93,908
Year,	" " 1906	13 12 0	2 6½	26,626	1 8½	94,920
"	(53 weeks) " 1907	15 14 7½	3 1½	11,155	0 8½	131,721
"	" " 1908	18 19 4½	3 9½	*4,210	0 3½	125,013
"	" " 1909	19 14 1½	3 11½	23,063	1 7½	119,743
Half Year,	June, 1910	24 16 4½	4 11½	7,655	0 11½	79,614
14 Years' Total	.....	15 19 3½	3 2½	124,010	0 9½	..

* Loss.

AND LARD WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end. (a)
		RATE ON PRODUCTION.		Amount.	Rate per £ on Supplies.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
20 Weeks,	December, 1895	15 12 5½	3 1½	369	0 3½	30,825
5 Years,	" " 1900	15 8 8½	3 1	40,319	0 10½	74,059
5 "	" " 1905	13 16 6	2 9½	83,518	0 10½	125,435
Year,	" " 1906	12 4 9½	2 5½	14,770	0 5½	113,008
"	(53 wks) " 1907	9 17 8½	1 11½	17,150	0 4½	127,527
"	" " 1908	10 10 0½	2 1½	38,180	0 11½	117,130
"	" " 1909	12 0 1	2 4½	39,928	1 2½	104,444
Half Year,	June, 1910	18 7 3½	2 8	13,522	0 10½	90,141
14 Years and 11 Months' Total..	.....	12 14 9½	2 6½	247,756	0 9½	..

(a) Includes Sydney Works.

SILVERTOWN SOAP

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
Half Year, Dec., 1908 (29 wks.)		75,149	94,948	7,660	1,755	1,494	10,909
Year, December, 1909.....		131,548	126,621	12,978	3,491	3,017	19,486
Half Year, June, 1910.....		76,742	73,955	8,236	1,757	1,410	11,403
2 Years and 3 Weeks' Total		283,439	295,424	28,874	7,003	5,921	41,798

DUNSTON SOAP

From

PERIOD.	ENDED.	Net Supplies.	Pro- duction.	EXPENSES.			
				Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
Year, Dec., 1909 (45 weeks) ..		81,647	92,280	8,019	2,071	1,832	11,922
Half Year, June, 1910		57,398	56,095	5,491	1,280	1,007	7,778
1 Year and 19 Weeks' Total		139,040	148,375	13,510	3,351	2,839	19,700

WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRODUCTION.		Amount.	Rate per £ on Supplies.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
Half Year, December, 1908 (29 weeks)		11 9 9 ³ / ₄	2 3 ¹ / ₂	3,514	0 11 ¹ / ₂	41,985
Year, December, 1909		15 7 9 ³ / ₄	3 0 ³ / ₄	6,783	1 0 ³ / ₄	35,634
Half Year, June, 1910		15 8 9 ¹ / ₂	3 1	2,775	0 8 ³ / ₄	31,320
2 Years and 3 Weeks' Total		14 2 11 ³ / ₄	2 9 ³ / ₄	13,072	0 11	..

WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRODUCTION.		Amount.	Rate per £ on Supplies.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
Year, December, 1909 (45 weeks)		12 18 4 ³ / ₄	2 7	4,145	1 0 ³ / ₈	20,656
Half Year, June, 1910		13 17 3 ¹ / ₂	2 9 ¹ / ₂	5,349	1 10 ¹ / ₄	20,468
1 Year and 19 Weeks' Total		13 5 6 ¹ / ₂	2 7 ³ / ₄	9,494	1 4 ³ / ₈	..

DUNSTON FLOUR

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
4 Years & 36 Weeks, Dec.,	1895..	1,521,168	1,502,636	86,159	29,715	23,219	139,093
5 "	" 1900..	2,772,171	2,732,924	139,138	33,810	19,647	192,595
5 "	" 1905..	3,330,419	3,252,957	163,484	31,470	22,002	216,956
Year,	" 1906..	698,394	683,029	37,178	8,317	8,291	53,786
" (53 weeks)	" 1907..	749,411	732,721	40,940	9,034	9,398	59,372
"	" 1908..	813,999	813,040	34,365	9,186	10,105	53,656
"	" 1909..	873,228	858,489	35,838	9,224	9,490	54,552
Half Year,	June, 1910..	412,076	409,846	19,161	5,248	5,045	29,454
19 Years & 10 Weeks' Total..		11,170,866	10,985,642	556,263	136,004	107,197	799,464

SILVERTOWN FLOUR

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Depre- ciation.	Interest.	Total.
		£	£	£	£	£	£
Half Year, December, 1900		62,476	61,569	5,524	1,804	1,118	8,446
5 Years,	" 1905	1,802,999	1,771,744	92,095	25,971	17,720	135,186
Year,	" 1906	488,472	479,137	22,140	7,789	5,670	35,599
" (53 weeks)	" 1907	578,152	574,318	5,618	7,950	6,372	39,940
"	" 1908	558,612	546,318	21,723	7,852	6,256	35,881
"	" 1909	622,272	606,927	23,272	7,386	5,729	36,387
Half Year, June,	1910	310,728	307,664	13,382	4,234	3,125	20,741
10 Years' Total		4,423,711	4,347,677	203,754	62,386	45,990	312,130

MILL TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		NET LOSS.		Stocks at end.
		RATE ON PRODUCTION.		Amo'nt.	Rate per £ on Suppl'es.	Amo'nt.	Rate per £ on Suppl'es.	
		Per cent.	Per £.					
		£ s. d.	s. d.	£	s. d.	£	s. d.	£
4 Years & 36 Weeks, Dec., 1895..		9 5 1½	1 10½	..	..	31,884	0 5	71,974
5 ,, ,, 1900..		7 0 11¼	1 4½	20,952	0 1¾	..	..	54,476
5 ,, ,, 1905..		6 13 4¾	1 4	24,917	0 2½	..	..	131,541
Year, ,, 1906..		7 17 5¾	1 6¾	2,187	0 0¾	..	..	137,267
,, (53 weeks) ,, 1907..		8 2 0¾	1 7¾	11,018	0 3½	..	..	194,983
,, ,, 1908..		6 11 11¾	1 3¾	8,117	0 2¾	..	..	149,951
,, ,, 1909..		6 7 1	1 3¼	9,918	0 2¾	..	..	176,985
Half Year, June, 1910..		7 3 8¾	1 5¾	..	..	12,409	0 7½	131,018
19 Years & 10 Weeks' Total..		7 5 6¼	1 5¾	87,109	..	44,293	..	..
		Less Loss		44,293	..	..	..
		Leaves Net Profit ..		42,816	0 0¾	..	..

MILL TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		RESULT OF WORKING.			Stocks at end.
		RATE ON PRODUCTION.		Profit.	Loss.	Rate per £ on Suppl'es.	
		Per cent.	Per £.				
		£ s. d.	s. d.	£	£	s. d.	£
Half Year, December, 1900..		13 14 4¼	2 8¾	..	4,381	1 4¾	18,538
5 Years, ,, 1905..		7 12 7½	1 6¼	10,962	..	0 1¾	31,712
Year, ,, 1906..		7 8 7¾	1 5¾	..	3,502	0 1¾	82,617
,, (53 weeks) ,, 1907..		6 19 1	1 4¾	..	2,359	0 0¾	117,243
,, ,, 1908..		6 11 2	1 3¾	..	11,134	0 4¾	54,976
,, ,, 1909..		5 19 10¾	1 2¾	..	1,695	0 0¾	65,923
Half Year, June, 1910..		6 14 9¾	1 4¾	..	7,899	0 6	113,432
10 Years' Total		7 3 7	1 5¾	..	20,008	0 1	..

MANCHESTER SUN FLOUR

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
Year, December, 1906 (34 weeks)		237,923	235,859	10,824	3,262	2,460	16,546
„ „ 1907 (53 „)		508,141	488,800	21,561	4,615	5,122	31,298
„ „ 1908		664,281	657,487	22,249	6,487	5,924	34,660
„ „ 1909		882,474	855,598	25,588	9,561	7,611	42,760
Half Year, June, 1910		459,201	452,013	12,015	4,843	3,473	20,331
4 Years and 8 Weeks' Total		2,752,020	2,689,697	92,237	28,763	24,590	145,595

OLDHAM STAR FLOUR

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
Year, December, 1906 (98 weeks)		199,492	205,568	8,248	2,918	2,091	13,257
„ „ 1907 (53 „)		334,191	325,184	14,841	3,937	3,712	22,490
„ „ 1908		403,461	401,045	15,975	3,976	3,988	23,939
„ „ 1909		398,174	392,695	14,162	4,002	3,330	21,494
Half Year, June, 1910		202,680	201,837	7,884	2,017	1,538	11,439
4 Years and 12 Weeks' Total		1,537,998	1,526,329	61,110	16,850	14,659	92,619

NOTE.—Rochdale Flour Mill acquired January, 1906; closed June, 1907, when trade was transferred to Oldham Star Mill.

AND PROVENDER MILL TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET RESULT.			Stocks at end.
		RATE ON PRODUCTION.		Profit.	Loss.	Rate per £ on Supplies.	
		Per cent.	Per £.				
		£ s. d.	s. d.	£	£	s. d.	£
Year, Dec., 1906 (34 weeks) ..		7 0 3 ³ / ₈	1 4 ¹ / ₂	69	..	..	45,710
" " 1907 (53 ") ..		6 8 0 ³ / ₈	1 3 ¹ / ₂	9,236	..	0 4 ¹ / ₂	166,504
" " 1908		5 5 5 ¹ / ₈	1 0 ³ / ₈	..	6,699	0 2 ³ / ₈	67,022
" " 1909		4 19 11 ¹ / ₂	0 11 ¹ / ₈	13,387	..	0 3 ³ / ₈	60,615
Half Year, June, 1910		4 9 11 ³ / ₈	0 10 ³ / ₈	..	5,198	0 2 ³ / ₈	48,807
4 Years & 8 Weeks' Total		5 8 3 ³ / ₈	1 0 ³ / ₈	10,795	..	0 0 ¹ / ₈	..

MILL TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET RESULT.			Stocks at end.
		RATE ON PRODUCTION.		Profit.	Loss.	Rate per £ on Supplies.	
		Per cent.	Per £.				
		£ s. d.	s. d.	£	£	s. d.	£
Year, Dec., 1906 (38 weeks) ..		6 8 11 ³ / ₈	1 3 ³ / ₈	..	497	0 0 ¹ / ₂	25,191
" " 1907 (53 ") ..		6 18 3 ¹ / ₂	1 4 ¹ / ₂	7,118	..	0 5	34,167
" " 1908		5 19 4 ¹ / ₂	1 2 ¹ / ₄	..	2,486	0 1 ³ / ₈	33,012
" " 1909		5 9 5 ¹ / ₂	1 1 ¹ / ₈	6,733	..	0 4	20,582
Half Year, June, 1910		5 13 4 ¹ / ₈	1 1 ¹ / ₂	..	1,998	0 2 ¹ / ₂	25,305
4 Years & 12 Weeks' Total		6 1 4 ¹ / ₂	1 2 ¹ / ₂	8,930	..	0 1 ³ / ₈	..

MANCHESTER TOBACCO

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
2 Years and 28½ Weeks,	Dec., 1900....	436,841	32,199	1,944	3,069	37,212
5 "	" " 1905....	1,846,976	111,441	7,380	11,907	130,728
Year,	" " 1906....	498,504	29,387	2,092	3,697	35,176
" (53 weeks)	" " 1907....	536,410	30,735	2,335	3,649	36,719
"	" " 1908....	553,267	30,553	2,434	4,056	37,043
"	" " 1909....	621,494	33,220	2,819	4,256	40,295
Half Year,	June, 1910....	336,789	17,149	1,430	2,182	20,761
12 Years and 2½ Weeks' Total		4,830,281	284,684	20,434	32,816	337,934

WEST HARTLEPOOL LARD REFINERY

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
4 Years and 37 Wks.,	Dec., 1900..	374,595	12,475	3,690	3,298	19,463
5 "	" " 1905..	652,804	16,279	4,588	3,708	24,575
Year,	" " 1906..	111,758	2,838	1,002	553	4,393
" (53 weeks)	" " 1907..	123,589	3,063	1,084	788	4,935
"	" " 1908..	121,039	2,852	1,085	813	4,750
"	" " 1909..	141,628	3,127	1,085	727	4,939
Half Year,	June, 1910..	62,846	1,333	541	466	2,340
14 Years and 11 Weeks' Total.		1,588,259	41,967	13,075	10,353	65,395

NOTE.—Egg Department closed June, 1904.

FACTORY TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
2 Years and 28½ Weeks,	December, 1900.....	6,488	0 3½	14,502
5 "	" 1905.....	35,326	0 4½	77,749
Year,	" 1906.....	4,399	0 2	76,957
" (53 weeks)	" 1907.....	4,583	0 2	72,807
"	" 1908.....	1,659	0 0½	81,070
"	" 1909.....	1,826	0 0½	98,023
Half Year,	June, 1910.....	97	..	86,330
12 Years and 2½ Weeks' Total	.....	54,378	0 2½	..

AND EGG WAREHOUSE TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
4 Years and 37 Weeks,	December, 1900.....	7,496	0 4½	14,053
5 "	" 1905.....	10,418	0 3½	6,279
Year,	" 1906.....	2,477	0 5½	9,778
" (53 weeks)	" 1907.....	* 1,079	0 2	17,092
"	" 1908.....	2,566	0 5	7,992
"	" 1909.....	8,445	1 2½	16,108
Half Year,	June, 1910.....	* 543	0 2	16,037
14 Years and 11 Weeks' Total	.....	29,780	0 4½	..

* Loss.

LONGSIGHT PRINTING

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
47 Weeks, December, 1895		7,512	3,391	591	415	4,997
5 Years, " 1900		177,885	79,927	10,957	5,531	96,415
5 " " 1905		429,902	187,020	21,830	11,188	220,038
Year, " 1906		104,558	47,473	5,280	2,699	55,452
" (53 wks) " 1907		119,792	54,119	6,050	3,110	63,279
" " 1908		135,183	60,246	6,241	3,105	69,592
" " 1909		136,019	58,442	6,230	3,025	67,697
Half Year, June, 1910		70,218	31,312	3,130	1,491	35,983
15 Years and 5 Months' Total		1,181,064	521,930	60,309	30,564	612,803

LEICESTER PRINTING

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
Year, December, 1909 (39 weeks)		9,221	4,147	524	308	4,979
Half Year, June, 1910		8,954	3,063	379	211	3,653
1½ Years' Total		18,175	7,210	903	519	8,632

WORKS TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
47 Weeks, December, 1895		475	1 3 $\frac{1}{2}$	1,089
5 Years, " 1900		6,798	0 9 $\frac{1}{2}$	11,818
5 " " 1905		13,369	0 7 $\frac{3}{4}$	18,695
Year, " 1906		1,204	0 2 $\frac{3}{4}$	18,943
" (53 weeks) " 1907		2,766	0 5 $\frac{1}{2}$	24,286
" " 1908		3,986	0 7	25,723
" " 1909		4,933	0 8 $\frac{5}{8}$	24,036
Half Year, June, 1910		2,699	0 9 $\frac{1}{2}$	25,578
15 Years and 5 Months' Total		36,230	0 7 $\frac{1}{2}$	..

WORKS TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
Year, December, 1909 (39 weeks)	457	0 11 $\frac{1}{2}$	2,879
Half Year, June, 1910		427	0 11 $\frac{3}{8}$	..	..	3,070
1 $\frac{1}{2}$ Years' Total		427	..	457	..	..
		Less Profit		427	..	
		Leaves Net Loss		30	0 0 $\frac{3}{8}$	

PELAW PRINTING

Since publishing a separate

PERIOD. ENDED.	Net Supplies.	EXPENSES.			
		Wages & Sundry.	Depreciation.	Interest.	Total.
	£	£	£	£	£
2 Years, December, 1905.....	15,530	6,634	1,143	700	8,477
Year, " 1906.....	9,064	3,925	369	176	4,370
" (53 wks) " 1907.....	10,935	4,558	383	179	5,120
" " 1908.....	10,080	5,187	380	195	5,762
" " 1909.....	12,828	6,705	1,458	669	8,832
Half Year, June, 1910.....	9,390	3,529	726	390	4,585
6½ Years' Total.....	67,827	30,438	4,459	2,249	37,146

LITTLEBOROUGH FLANNEL

From

PERIOD. ENDED.	Net Supplies.	EXPENSES.			
		Wages & Sundry.	Depreciation.	Interest.	Total.
	£	£	£	£	£
2½ Years, December, 1900.....	56,517	12,093	1,515	952	14,560
5 " " 1905.....	100,878	28,098	2,287	2,547	32,932
Year, " 1906.....	21,226	5,311	380	501	6,192
" (53 wks) " 1907.....	24,849	5,650	380	526	6,556
" " 1908.....	23,583	5,844	380	522	6,746
" " 1909.....	23,913	6,661	380	527	7,568
Half Year, June, 1910.....	7,995	3,184	190	287	3,661
12½ Years' Total.....	258,911	66,841	5,512	5,862	78,215

WORKS TRADE.

Account in Balance Sheet.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
2 Years,	December, 1905	538	0 8 $\frac{1}{4}$	315
Year,	1906	494	1 1	182
„ (53 wks)	„ 1907	1,141	2 1	256
„	„ 1908	293	0 5 $\frac{1}{2}$	1,434
„	„ 1909	*1,112	1 8 $\frac{3}{4}$	2,418
Half Year,	June, 1910	120	0 3	2,944
6 $\frac{1}{2}$ Years' Total		1,414	0 5	..

* Loss.

MILL TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
2 $\frac{1}{2}$ Years,	December, 1900	13	..	..	..	7,992
5	„ 1905	400	0 0 $\frac{7}{8}$	..	..	7,693
Year,	„ 1906	320	0 3 $\frac{5}{8}$	..	..	7,745
„ (53 weeks)	„ 1907 .....	..	..	120	0 1 $\frac{1}{2}$	8,878
„	„ 1908	1,335	1 1 $\frac{1}{2}$	..	..	10,674
„	„ 1909	1,832	1 6 $\frac{3}{4}$	..	..	10,510
Half Year,	June, 1910	795	1 11 $\frac{3}{4}$	..	..	15,160
12 $\frac{1}{2}$ Years' Total		4,704	..	120	..	....
Less Loss		120	..			
Leaves Net Profit		4,584	0 4 $\frac{1}{8}$			

LEICESTER AND HUTHWAITE

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Depre- ciation.	Interest.	Total.
		£	£	£	£	£
2½ Years,	December, 1905.....	168,315	44,581	5,120	4,559	54,260
Year,	„ 1906.....	67,862	18,929	2,123	1,978	23,030
„	(53 weeks) „ 1907.....	78,457	22,948	2,344	2,608	27,900
„	„ 1908.....	53,096	19,051	2,285	2,411	23,747
„	„ 1909.....	80,748	18,989	2,922	2,763	24,674
Half Year,	June, 1910.....	34,239	10,933	1,132	1,257	13,322
7 Years' Total	.....	482,717	135,431	15,926	15,576	166,933

NOTE.—Business transferred from Leicester to Huthwaite June, 1908.

DESBORO' CORSET

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
Half Year,	December, 1905.....	5,142	2,286	56	131	2,473
Year,	„ 1906.....	15,018	7,966	682	624	8,672
„	(53 weeks) „ 1907.....	19,799	7,470	1,160	850	9,480
„	„ 1908.....	25,037	9,434	1,187	830	11,451
„	„ 1909.....	26,326	8,775	1,145	787	10,707
Half Year,	June, 1910.....	17,201	5,064	545	413	6,022
5 Years' Total	.....	108,523	40,995	4,775	3,635	48,805

HOSIERY FACTORY TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
2½ Years,	December, 1905	255	0 0 $\frac{1}{2}$	..	..	26,549
Year,	" 1906	2,339	0 8 $\frac{1}{2}$	..	..	36,005
" (53 weeks)	" 1907	1,048	0 3 $\frac{1}{2}$	..	..	62,526
"	" 1908 .....	..	..	40,958	..	53,570
"	" 1909 .....	..	..	2,160	0 6 $\frac{1}{2}$	40,793
Half Year,	June, 1910 .....	..	..	472	0 3 $\frac{1}{4}$	50,274
7 Years' Total		3,642	..	43,590	..	....
	Less Profit .....	..	..	3,642	..	
	Leaves Net Loss .....	..	..	39,948	1 7 $\frac{1}{4}$	

FACTORY TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
Half Year,	December, 1905 .....	..	..	494	1 10 $\frac{1}{2}$	7,558
Year,	" 1906 .....	..	..	1,414	1 10 $\frac{1}{2}$	10,000
" (53 weeks)	" 1907 .....	..	..	1,192	1 2 $\frac{3}{4}$	8,685
"	" 1908 .....	..	..	1,367	1 1	10,105
"	" 1909	216	0 1 $\frac{1}{2}$	..	..	9,655
Half Year,	June, 1910	146	0 2	..	..	7,455
5 Years' Total		362	..	4,457	..	..
	Less Profit .....	..	..	362	..	
	Leaves Net Loss .....	..	..	4,095	0 9	

BROUGHTON SHIRT

Since publishing a separate

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundries.	Depre- ciation.	Interest.	Total.
		£	£	£	£	£
Year, December, 1907 (53 weeks)		68,301	14,886	888	864	16,638
" " 1908		69,050	15,885	900	1,089	17,874
" " 1909		88,448	18,378	1,053	1,199	20,630
Half Year, June, 1910		46,181	10,409	567	633	11,609
3½ Years' Total		266,980	59,558	3,408	3,785	68,751

BATLEY WOOLLEN

From

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
4 Years, December, 1890		44,326	47,618	20,973	1,124	1,607	23,704
5 " " 1895		95,265	94,954	31,138	2,239	1,990	35,367
5 " " 1900		183,387	183,125	48,641	4,334	2,808	55,843
5 " " 1905		245,026	245,771	71,871	8,374	4,566	84,811
Year, " 1906		48,367	47,452	14,963	1,857	1,095	17,915
" (53 wks) " 1907		52,238	52,885	16,355	1,441	1,105	18,901
" " 1908		58,428	59,005	18,313	1,630	1,207	21,150
" " 1909		45,118	56,166	16,074	1,889	1,385	19,348
Half Year, June, 1910		23,511	21,235	7,307	954	721	8,982
23½ Years' Total		795,666	808,211	245,635	23,902	16,484	286,021

FACTORY TRADE.

Account in Balance Sheet.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
Year, December, 1907 (53 weeks)		775	0 2 $\frac{3}{8}$	..	..	15,617
" " 1908	1,667	0 5 $\frac{1}{2}$	19,326
" " 1909		752	0 2 $\frac{1}{8}$	..	..	20,056
Half Year, June, 1910		608	0 3 $\frac{3}{8}$	..	..	22,458
3$\frac{1}{2}$ Years' Total		2,195	..	1,667	..	..
Less Loss		1,667	..	..	..
Leaves Net Profit		468	0 0 $\frac{3}{8}$	..	..

MILL TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRODUCTION.		Amount.	Rate per £ on Supplies.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
4 Years, December, 1890		49 15 7	9 11 $\frac{3}{8}$	*6796	3 0 $\frac{1}{2}$	7,326
5 " " 1895		37 4 11 $\frac{1}{8}$	7 5 $\frac{3}{8}$	3,039	0 7 $\frac{3}{8}$	8,139
5 " " 1900		30 9 10 $\frac{3}{8}$	6 1 $\frac{1}{8}$	7,648	0 10	10,904
5 " " 1905		34 10 1 $\frac{7}{8}$	6 10 $\frac{3}{8}$	7,244	0 7	12,886
Year, " 1906		37 15 0 $\frac{5}{8}$	7 6 $\frac{1}{2}$	1,212	0 6	11,594
" (53 wks) " 1907		35 14 9 $\frac{1}{2}$	7 1 $\frac{3}{8}$	1,933	0 8 $\frac{7}{8}$	13,707
" " 1908		35 16 10 $\frac{3}{8}$	7 2	2,355	0 9 $\frac{3}{8}$	13,454
" " 1909		34 8 11 $\frac{3}{8}$	6 10 $\frac{3}{8}$	1,072	0 5 $\frac{3}{8}$	18,498
Half Year, June, 1910		42 5 11 $\frac{1}{2}$	8 5 $\frac{1}{2}$	*775	0 7 $\frac{1}{8}$	16,910
23$\frac{1}{2}$ Years' Total		35 7 9 $\frac{3}{8}$	7 0 $\frac{7}{8}$	16,932	0 5	..

* Loss.

BURY

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
37 Weeks, December, 1905		27,620	7,668	1,223	823	9,714
Year,						
" " 1906		55,408	13,043	2,135	1,365	16,543
" (53 wks) " 1907		83,849	18,114	2,607	1,754	22,475
" " 1908		91,156	19,919	2,381	1,668	23,968
" " 1909		82,208	19,413	2,460	1,684	23,557
Half Year, June, 1910		45,716	8,251	1,281	815	10,347
5 Years and 11 Weeks' Total		385,957	86,408	12,087	8,109	106,604

LEEDS CLOTHING

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
2½ Years, December, 1890		10,652	6,414	149	128	6,691
5 " " 1895		97,978	53,712	903	760	55,375
5 " " 1900		198,863	109,204	2,639	1,740	113,583
5 " " 1905		251,014	137,698	5,365	2,988	145,941
Year,						
" " 1906		55,099	31,419	1,055	519	32,998
" (53 wks) " 1907		57,665	32,682	571	555	34,108
" " 1908		59,971	35,559	872	600	37,031
" " 1909		55,794	30,470	1,003	680	32,153
Half Year, June, 1910		32,227	16,628	580	382	17,590
2½ Years' Total		819,263	453,726	13,497	8,302	475,465

WEAVING SHED.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
37 Weeks, December, 1905 .....		..	..	650	0 5 $\frac{1}{2}$	6,129
Year,	" 1906 .....	..	..	39	0 1 $\frac{1}{2}$	11,510
" (53 wks) "	1907	664	0 1 $\frac{1}{2}$	..	..	21,082
"	1908	295	0 0 $\frac{1}{2}$	..	..	20,015
"	1909	645	0 1 $\frac{1}{2}$	..	..	22,019
Half Year, June,	1910	271	0 1 $\frac{1}{2}$	..	..	26,501
5 Years and 11 Weeks' Total ..		1,875	..	689	..	..
	Less Loss	689	..			
	Leaves Net Profit	1,156	0 0 $\frac{1}{2}$			

FACTORY TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
2 $\frac{1}{2}$ Years, December, 1890 .....		..	..	1,125	2 1 $\frac{1}{4}$	1,316
5 " " 1895		5,663	1 1 $\frac{1}{2}$	..	..	5,276
5 " " 1900		13,728	1 4 $\frac{1}{2}$	..	..	9,764
5 " " 1905		10,949	0 10 $\frac{3}{4}$	..	..	8,860
Year,	" 1906	2,471	0 10 $\frac{3}{4}$	..	..	8,928
" (53 wks) "	1907	1,859	0 7 $\frac{1}{2}$	..	..	9,847
"	1908	2,296	0 9 $\frac{1}{4}$	..	..	12,106
"	1909	982	0 4 $\frac{1}{2}$	..	..	9,383
Half Year, June,	1910	319	0 2 $\frac{3}{4}$	..	..	6,093
21$\frac{1}{2}$ Years' Total		38,267	..	1,125	..	..
	Less Loss	1,125	..			
	Leaves Net Profit ..	37,142	0 10 $\frac{1}{2}$			

BROUGHTON CLOTHING

Since publishing a separate

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
Half Year, December, 1895		7,561	4,920	171	106	5,197
5 Years, " 1900		146,319	96,238	3,671	2,252	102,161
5 " " 1905		204,787	127,974	5,630	3,245	136,849
Year, " 1906		41,262	25,232	1,170	651	27,053
" (53 wks) " 1907		42,608	26,305	1,170	640	28,115
" " 1908		45,386	27,991	1,174	615	29,780
" " 1909		42,927	25,791	1,174	619	27,584
Half Year, June, 1910		23,341	14,085	586	285	14,956
15 Years' Total		551,191	348,536	14,746	8,413	371,695

LEICESTER BOOT AND

Since keeping

PERIOD.	ENDED.	Net Supplies.	Produc- tion.	EXPENSES.			
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
2½ Years, January, 1876		86,565	97,576	28,264	166	914	29,344
5 " December, 1880		369,357	362,821	127,772	1,947	4,987	134,706
5 " " 1885		495,321	493,020	182,021	3,369	5,822	191,212
5 " " 1890		771,134	783,457	291,291	5,724	7,622	304,637
5 " " 1895		1,264,427	1,269,859	495,923	19,269	23,491	538,683
5 " " 1900		1,560,965	1,546,483	593,400	27,815	24,566	645,781
5 " " 1905		1,812,821	1,781,627	637,119	25,134	23,234	735,487
Year, " 1906		342,066	343,706	126,232	5,222	4,739	136,193
" (53 wks) " 1907		375,286	346,777	128,198	2,520	5,374	136,092
" " 1908		386,975	430,758	151,625	2,296	5,017	158,938
" " 1909		368,024	323,779	120,792	2,187	5,573	128,552
Half Year, June, 1910		223,515	193,890	70,905	1,027	2,473	74,405
36½ Years' Total		8,056,456	7,979,753	3,003,512	96,676	113,812	3,214,030

FACTORY TRADE.

Account in the Balance Sheet.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
Half Year, December, 1895		254	0 8	..	..	1,008
5 Years, " 1900	1,677	0 2 $\frac{1}{2}$	5,453
5 " " 1905		6,635	0 7 $\frac{3}{4}$	..	..	3,306
Year, " 1906		2,101	1 0 $\frac{1}{2}$	..	..	3,986
" (53 wks) " 1907		2,081	0 11 $\frac{1}{2}$	..	..	3,889
" " 1908		1,260	0 6 $\frac{1}{2}$	..	..	4,614
" " 1909		3,932	1 9 $\frac{1}{2}$	..	..	4,340
Half Year, June, 1910		1,995	1 8 $\frac{1}{2}$	..	..	2,668
15 Years' Total		18,258	..	1,677	..	..
Less Loss		1,677	..			
Leaves Net Profit		16,581	0 7 $\frac{1}{2}$			

SHOE WORKS TRADE.

a separate Account.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRODUCTION.		Amount.	Rate per £ on Supplies.	
		Per cent.	Per £.			
		£ s. d.	s. d.	£	s. d.	£
2 $\frac{1}{2}$ Years, January, 1876		30 1 5 $\frac{1}{2}$	6 0 $\frac{1}{2}$	1,488	0 4 $\frac{1}{2}$	9,186
5 " December, 1880		37 2 6 $\frac{3}{8}$	7 5	4,008	0 2 $\frac{1}{2}$	15,772
5 " " 1885		38 15 8	7 9	8,630	0 4 $\frac{1}{2}$	15,752
5 " " 1890		38 17 8	7 9 $\frac{1}{2}$	35,946	0 11 $\frac{1}{2}$	61,935
5 " " 1895		42 8 4 $\frac{1}{2}$	8 5 $\frac{3}{4}$	24,347	0 4 $\frac{1}{2}$	101,621
5 " " 1900		41 15 1 $\frac{1}{2}$	8 4 $\frac{1}{2}$	27,905	0 4 $\frac{1}{2}$	114,013
5 " " 1905		41 5 7 $\frac{1}{2}$	8 3	15,617	0 2	114,216
Year, " 1906		39 12 5 $\frac{1}{2}$	7 11	4,640	0 3 $\frac{1}{2}$	154,946
" (53 weeks) " 1907		39 4 10 $\frac{1}{2}$	7 10 $\frac{1}{2}$	4,784	0 3	125,046
" " 1908		36 17 11 $\frac{1}{2}$	7 4 $\frac{1}{2}$	15,389	0 9 $\frac{1}{2}$	170,795
" " 1909		39 14 0 $\frac{1}{2}$	7 11 $\frac{1}{2}$	7,721	0 5	127,900
Half Year, June, 1910		37 4 5 $\frac{1}{2}$	7 5 $\frac{1}{2}$	5,356	0 5 $\frac{1}{2}$	97,398
36 $\frac{3}{4}$ Years' Total		40 5 6 $\frac{1}{2}$	8 0 $\frac{5}{8}$	155,831	0 4 $\frac{1}{2}$	..

HECKMONDWIKE BOOT, SHOE, *From*

PERIOD.	ENDED.	Net Supplies.	Boot and Shoe Produ- tion.	TOTAL EXPENSES (INCLUDING CURRYING DEPARTMENT).			
				Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£	£
Half Year,	December, 1880	3,060	3,438	1,057	16	30	1,103
5 Years,	" 1885	83,295	85,197	27,824	461	1,038	29,323
"	" 1890	139,007	117,020	44,539	2,389	2,857	49,785
"	" 1895	229,350	192,594	78,872	4,552	5,408	88,832
"	" 1900	280,601	238,078	100,647	8,605	6,104	115,356
"	" 1905	342,878	307,637	115,788	10,183	6,161	132,132
Year,	" 1906	58,903	53,131	20,669	2,102	1,298	24,069
" (53 weeks)	" 1907	62,931	59,942	21,655	1,260	919	23,834
"	" 1908	78,667	73,108	24,807	24	609	25,440
"	" 1909	78,035	77,905	25,183	16	872	26,071
Half Year, June,	1910	31,159	33,525	11,584	7	490	12,081
30 Years' Total		1,387,886	1,240,975	472,625	29,615	25,786	528,026

RUSHDEN BOOT AND *From*

PERIOD.	ENDED.	Net Supplies.	Produ- tion.	EXPENSES.			
				Wages & Sundry.	Depre- ciation.	Interest.	Total.
		£	£	£	£	£	£
31 Weeks,	December, 1900	11,091	11,806	4,215	68	83	4,366
5 Years,	" 1905	285,920	295,640	84,225	5,191	3,867	93,283
Year,	" 1906	107,895	117,693	29,701	1,738	1,672	33,111
" (53 weeks)	" 1907	117,970	110,916	28,866	1,765	1,595	32,226
"	" 1908	114,777	124,168	33,375	1,786	1,415	36,576
"	" 1909	103,342	102,610	31,504	1,780	1,783	35,067
Half Year, June,	1910	55,886	54,395	15,565	1,141	1,049	17,755
10 Years and 5 Weeks' Total		796,831	817,228	227,451	13,469	11,464	252,384

AND CURRYING WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		NET LOSS.		Stocks at end.
		BOOT & SHOE RATE ON PRODUCTION.		Amo'nt.	Rate per £ on Supplies.	Amo'nt.	Rate per £ on Supplies.	
		Per cent.	Per £.						£	s. d.	£	s. d.
Half Year,	December, 1880..	32 1 7 $\frac{3}{4}$	6 4 $\frac{3}{8}$	..	..	181	1 2 $\frac{1}{2}$	2,473
5 Years,	" 1885..	34 8 4 $\frac{1}{4}$	6 10 $\frac{1}{2}$	71	0 0 $\frac{1}{2}$	..	..	5,814
5 "	" 1890..	35 16 1 $\frac{1}{2}$	7 1 $\frac{1}{2}$	4,953	0 8 $\frac{1}{2}$	..	..	11,325
5 "	" 1895..	38 2 1 $\frac{1}{4}$	7 7 $\frac{3}{4}$	9,416	0 9 $\frac{3}{4}$	..	..	20,711
5 "	" 1900..	40 18 2 $\frac{1}{2}$	8 2 $\frac{1}{2}$	..	..	2,273	0 1 $\frac{1}{2}$	15,437
5 "	" 1905..	42 19 0 $\frac{1}{2}$	8 7	6,074	0 4 $\frac{1}{2}$	..	..	12,935
Year,	" 1906..	39 8 11 $\frac{1}{2}$	7 10 $\frac{3}{8}$	..	..	4,541	1 6 $\frac{1}{2}$	15,995
" (53 weeks)	" 1907..	34 16 4 $\frac{1}{2}$	6 11 $\frac{1}{2}$	..	..	3,370	1 0 $\frac{1}{2}$	11,175
"	" 1908..	31 16 9 $\frac{1}{2}$	6 4 $\frac{1}{2}$	2,155	0 6 $\frac{1}{2}$	..	..	17,574
"	" 1909..	30 12 6	6 1 $\frac{1}{2}$	1,692	0 5 $\frac{1}{2}$	..	..	20,895
Half Year,	June, 1910..	32 17 8 $\frac{1}{2}$	6 6 $\frac{1}{2}$	711	0 5 $\frac{1}{2}$	..	..	37,830
30 Years' Total	.....	37 0 11	7 4 $\frac{1}{2}$	25,072	..	10,365	..	..
				10,365	..			
				Leaves Net Profit..	14,707	0 2 $\frac{1}{2}$		

SHOE WORKS TRADE.

commencement.

PERIOD.	ENDED.	EXPENSES.		NET PROFIT.		Stocks at end.
		RATE ON PRODUCTION.		Amount.	Rate per £ on Supplies.	
		Per cent.	Per £.				£	s. d.
31 Weeks,	December, 1900	36 19 7 $\frac{3}{8}$	7 4 $\frac{1}{2}$	964	1 8 $\frac{1}{2}$	2,482
5 Years,	" 1905	31 11 0 $\frac{3}{8}$	6 3 $\frac{5}{8}$	22,070	1 6 $\frac{1}{2}$	20,549
Year,	" 1906	28 2 8	5 7 $\frac{1}{2}$	5,688	1 0 $\frac{3}{8}$	29,197
" (53 weeks)	" 1907	29 1 1	5 9 $\frac{3}{8}$	7,022	1 2 $\frac{1}{4}$	21,719
"	" 1908	29 9 1 $\frac{3}{8}$	5 10 $\frac{3}{8}$	8,627	1 6	31,232
"	" 1909	34 3 6	6 10	4,811	0 11 $\frac{1}{2}$	36,848
Half Year,	June, 1910	32 12 9 $\frac{3}{4}$	6 6 $\frac{1}{2}$	466	0 2	33,125
10 Years and 5 Weeks' Total	....	30 17 7 $\frac{1}{2}$	6 2	49,648	1 2 $\frac{7}{8}$	..

BROUGHTON CABINET

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
3½ Years, December, 1895.....		22,423	15,442	1,216	1,326	17,984
5 " " 1900.....		65,846	39,217	2,414	2,524	44,155
5 " " 1905.....		69,879	36,847	2,921	2,363	42,191
Year, " 1906.....		22,720	10,465	652	569	11,686
" (53 wks) " 1907.....		29,604	15,120	636	566	16,322
" " 1908.....		25,440	14,292	743	678	15,713
" " 1909.....		29,696	14,669	785	726	16,180
Half Year, June, 1910.....		14,304	7,279	896	366	8,041
17½ Years' Total		282,912	153,331	9,763	9,118	172,212

LEEDS BRUSH

Since publishing a separate

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
1½ Years, December, 1905		16,814	7,530	307	341	8,178
Year, " 1906		15,777	6,086	307	238	6,631
" (53 wks) " 1907		17,636	6,996	457	328	7,781
" " 1908		20,900	9,418	764	578	10,760
" " 1909		26,189	10,915	859	688	12,462
Half Year, June, 1910		15,336	5,954	440	353	6,747
6 Years' Total		112,652	46,899	3,134	2,526	52,559

NOTE.—Huddersfield business transferred to Leeds, June, 1906.

WORKS TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	Amount.	Rate per £ on Supplies.	
		£	s. d.	£	s. d.	£
3½ Years, December, 1895	1,305	1 17 ⁸ / ₁₆	7,257
5 " " 1900	5,950	1 9 ⁸ / ₁₆	4,452
5 " " 1905	432	0 13 ⁸ / ₁₆	7,584
Year, " 1906		389	0 4	..	..	6,751
" (53 wks) " 1907		494	0 4	..	..	7,225
" " 1908		246	0 2	..	..	9,193
" " 1909		164	0 1¼	..	..	9,790
Half Year, June, 1910		56	0 0 ⁸ / ₁₆	..	..	10,377
17½ Years' Total		1,349	..	7,687	..	..
				Less Profit.....	1,349	..
				Leaves Net Loss....	6,338	0 5 ⁸ / ₁₆

FACTORY TRADE.

Account in Balance Sheet.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
1½ Years, December, 1905.....		565	0 8	4,453
Year, " 1906.....		870	1 11 ⁸ / ₁₆	3,358
" (53 wks) " 1907.....		648	0 8 ⁸ / ₁₆	5,428
" " 1908.....		615	0 7	9,296
" " 1909.....		958	0 8 ⁸ / ₁₆	10,427
Half Year, June, 1910.....		714	0 11 ⁸ / ₁₆	10,260
6 Years' Total		4,370	0 9¼	..

KEIGHLEY

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
Half Year, December, 1908	7,792	3,098	269	212	3,579
Year, " 1909	15,924	6,646	543	448	7,637
Half Year, June, 1910	7,992	3,457	274	227	3,958
2 Years' Total	31,708	13,201	1,086	887	15,174

DUDLEY BUCKET AND

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
Half Year, December, 1908	12,621	4,917	224	173	5,314
Year, " 1909	24,932	10,072	459	369	10,900
Half Year, June, 1910	11,048	4,639	243	195	5,077
2 Years' Total	48,601	19,628	926	737	21,291

BIRTLEY TINPLATE

From

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
Half Year, December, 1908	3,080	1,502	144	96	1,742
Year, " 1909	7,153	3,788	297	215	4,300
Half Year, June, 1910	3,128	1,691	150	116	1,957
2 Years' Total	13,361	6,981	591	427	7,999

IRONWORKS TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
Half Year, December, 1908		226	0 6 $\frac{1}{2}$	5,064
Year, " 1909		369	0 5 $\frac{1}{2}$	4,923
Half Year, June, 1910		64	0 1 $\frac{1}{8}$	5,603
2 Years' Total		659	0 4 $\frac{1}{3}$	..

FENDER WORKS TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
Half Year, December, 1908		843	1 4	3,495
Year, " 1909		924	0 8 $\frac{1}{2}$	3,420
Half Year, June, 1910		50	0 1	3,508
2 Years' Total		1,817	0 8 $\frac{1}{2}$	..

WORKS TRADE.

commencement.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
Half Year, December, 1908		259	1 8 $\frac{1}{2}$	1,989
Year, " 1909		113	0 3 $\frac{1}{4}$	2,543
Half Year, June, 1910		41	0 3	2,768
2 Years' Total		413	0 7 $\frac{1}{2}$	..

PELAW TAILORING, KERSEY,

Since publishing a separate

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages & Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
2 Years,	December, 1905	65,992	20,918	2,371	1,398	24,687
Year,	" " 1906	39,900	11,439	1,036	689	13,164
"	(53 wks) " 1907	43,394	12,774	1,057	725	14,556
"	" " 1908	45,010	12,666	1,066	702	14,374
"	" " 1909	39,948	12,400	1,072	716	14,188
Half Year,	June, 1910	20,781	6,681	529	946	7,556
6½ Years' Total		254,425	76,818	7,131	4,576	88,525

PELAW CABINET

Since publishing a separate

PERIOD.	ENDED.	Net Supplies.	EXPENSES.			
			Wages and Sundry.	Deprecia- tion.	Interest.	Total.
		£	£	£	£	£
2 Years,	December, 1905	52,223	31,659	3,912	2,434	38,005
Year,	" " 1906	24,788	13,539	1,637	1,141	16,317
"	(53 wks) " 1907	29,795	14,761	1,665	1,108	17,534
"	" " 1908	36,223	18,785	1,014	943	20,742
"	" " 1909	31,783	16,259	906	836	18,001
Half Year,	June, 1910	14,063	7,360	60	192	7,612
6½ Years' Total		188,875	102,363	9,194	6,654	118,211

AND SHIRT FACTORIES TRADE.

Account in Balance Sheet.

PERIOD.	ENDED.	NET PROFIT.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
2 Years,	December, 1905	725	0 2 $\frac{1}{2}$	5,606
Year,	" 1906	1,098	0 6 $\frac{1}{2}$	6,431
" (53 wks)	" 1907	1,660	0 9 $\frac{1}{2}$	5,208
"	" 1908	2,725	1 2 $\frac{1}{2}$	6,273
"	" 1909	1,409	0 8 $\frac{1}{2}$	7,282
Half Year,	June, 1910	1,049	1 0	7,231
6$\frac{1}{2}$ Years' Total	.....	8,666	0 8 $\frac{1}{2}$	..

WORKS TRADE.

Account in Balance Sheet.

PERIOD.	ENDED.	NET LOSS.		Stocks at end.
		Amount.	Rate per £ on Supplies.	
		£	s. d.	£
2 Years,	December, 1905	1,814	0 8 $\frac{1}{2}$	9,877
Year,	" 1906	3,333	2 8 $\frac{1}{2}$	10,218
" (53 wks)	" 1907	912	0 7 $\frac{1}{2}$	9,978
"	" 1908	5,623	3 1 $\frac{1}{2}$	8,949
"	" 1909	2,162	1 4 $\frac{1}{2}$	10,721
Half Year,	June, 1910	171	0 2 $\frac{1}{2}$	9,799
6$\frac{1}{2}$ Years' Total	.....	14,015	1 5 $\frac{1}{2}$	..

DISTRIBUTIVE EXPENSES AND RATE PER CENT. ON

		GRAND TOTAL.	
SALES=		£24,205,203.	
Expenses=		Amount.	Rate per £100.
		£ s. d.	s. d.
Wages.....		248020 9 0	20 5·92
Auditors.....		814 8 11	0 0·81
Scrutineers.....		32 5 10	0 0·03
Committees.....		9869 8 6	0 9·79
Price Lists: Printing.....		7368 8 3	0 7·31
" Postage.....		787 17 1	0 0·78
Printing and Stationery.....		13183 14 10	1 1·07
Periodicals.....		338 16 10	0 0·34
Travelling.....		31035 9 8	2 6·77
Stamps.....		8475 4 2	0 8·40
Telegrams.....		690 13 1	0 0·68
Telephones.....		1403 6 0	0 1·39
Miscellaneous.....		2137 10 0	0 2·12
Advertisements and Showcards.....		5872 3 0	0 5·82
"Wheatsheaf" Record.....		9390 8 1	0 9·31
Rents, Rates, and Taxes.....		13433 3 6	1 1·32
Power, Lighting, and Heating.....		8080 3 0	0 8·01
Exhibition and Congress.....		1812 9 8	0 1·80
Quarterly Meetings.....		1033 0 3	0 1·02
Employés' Picnic.....		341 16 4	0 0·34
Legal.....		115 7 9	0 0·11
"Annual," 1909.....		885 0 9	0 0·88
Dining-rooms.....		19226 7 8	1 7·06
Repairs, Renewals, &c.....		13427 9 3	1 1·31
Insurance.....		5647 16 11	0 5·60
Depreciation: Land.....		5564 3 8	0 5·52
" Buildings.....		17572 13 5	1 5·43
" Fixtures, &c.....		8506 7 1	0 8·44
Interest.....		78637 10 8	6 5·97
Totals.....		513703 13 1	42 5·35

SALES FOR THE YEAR ENDED DECEMBER 25TH, 1909.

SUMMARY OF DISTRICT TOTALS.

MANCHESTER.		NEWCASTLE.		LONDON.	
£14,088,207.		£4,855,711.		£5,261,285.	
Amount.	Rate per £100.	Amount.	Rate per £100.	Amount.	Rate per £100.
£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
124037 14 6	17 7-31	63051 1 2	25 11-64	60931 13 4	23 1-95
486 16 11	0 0-83	158 0 6	0 0-78	169 11 6	0 0-78
18 14 3	0 0-03	6 9 4	0 0-03	7 2 3	0 0-03
5006 16 9	0 8-53	2731 16 11	1 1-50	2130 14 10	0 9-72
4145 3 4	0 7-06	1202 5 7	0 5-94	2020 19 4	0 9-22
534 13 1	0 0-91	62 10 9	0 0-31	190 13 3	0 0-87
6828 18 8	0 11-64	2879 14 4	1 2-23	3475 1 10	1 3-85
173 14 8	0 0-30	71 6 3	0 0-35	93 15 11	0 0-43
16070 11 3	2 3-38	5284 16 0	2 2-12	9680 2 5	3 8-16
4346 11 6	0 7-41	2061 6 1	0 10-19	2067 6 7	0 9-43
347 17 2	0 0-59	197 7 4	0 0-98	145 8 7	0 0-63
600 11 0	0 1-02	347 18 11	0 1-72	454 16 1	0 2-08
1193 15 11	0 2-04	486 17 3	0 2-41	456 16 10	0 2-09
3500 13 0	0 5-96	1057 2 3	0 5-22	1314 7 9	0 6-00
5442 8 6	0 9-27	1877 14 6	0 9-28	2070 5 1	0 9-44
6044 9 6	0 10-30	2949 11 10	1 2-58	4439 2 2	1 8-25
4380 16 0	0 7-46	1593 8 5	0 7-88	2105 18 7	0 9-61
928 9 6	0 1-58	561 7 6	0 2-77	322 12 8	0 1-47
683 3 3	0 1-16	62 9 6	0 0-31	287 7 6	0 1-31
182 2 0	0 0-31	82 3 4	0 0-41	77 11 0	0 0-36
99 9 4	0 0-17	12 17 10	0 0-06	3 0 7	0 0-01
512 19 11	0 0-87	177 7 9	0 0-88	194 13 0	0 0-89
11225 10 4	1 7-12	4110 9 5	1 8-32	3890 7 11	1 5-75
7544 10 1	1 0-85	2850 9 5	1 2-09	3032 9 9	1 1-83
2137 13 1	0 3-64	1235 17 6	0 6-11	2274 6 4	0 10-38
3770 7 11	0 6-42	1243 16 4	0 6-15	549 19 5	0 2-51
7162 17 6	1 0-20	6292 13 0	2 7-10	4117 2 11	1 6-78
3572 17 4	0 6-09	3438 3 11	1 4-99	1495 5 10	0 6-82
40346 16 6	5 8-73	19847 15 2	8 2-10	18442 19 0	7 0-13
261327 2 9	37 1-18	125934 18 1	51 10-45	126441 12 3	48 0-78

DISTRIBUTIVE EXPENSES AND RATE PER CENT. ON

		MANCHESTER.									
		TOTALS.			GROCERY.				COAL.		
SALES =		£14,088,207.			£11,704,860.				£306,119.		
Expenses =	Amount.		Rate per £100.		Amount.		Rate per £100.		Amount.		Rate per £100.
	£	s. d.	s.	d.	£	s. d.	s.	d.	£	s. d.	s. d.
Wages	124037	14 6	17	7-31	63370	1 8	10	9-94	1513	18 4	9 10-69
Auditors	486	16 11	0	0-83	386	1 11	0	0-79	9	0 6	0 0-71
Scrutineers	18	14 3	0	0-03	15	11 1	0	0-03	0	8 2	0 0-03
Committees	5006	16 9	0	8-53	2689	15 3	0	5-52	47	11 10	0 3-73
Price Lists: Printing....	4145	3 4	0	7-06	2115	10 8	0	4-34	.....	.....	.....
" Postage	534	13 1	0	0-91	431	9 3	0	0-88	.....	.....	.....
Printing and Stationery..	6828	18 8	0	11-4	4025	12 1	0	8-25	191	11 6	1 3-02
Periodicals	173	14 8	0	0-30	135	3 10	0	0-28	3	6 4	0 0-26
Travelling	16070	11 3	2	3-38	6678	3 1	1	1-69	447	9 8	2 11-08
Stamps	4346	11 6	0	7-41	3556	0 4	0	7-29	92	10 1	0 7-25
Telegrams	347	17 2	0	0-59	230	8 1	0	0-47	5	11 1	0 0-44
Telephones	600	11 0	0	1-02	431	16 1	0	0-89	42	0 1	0 3-29
Miscellaneous	1193	15 11	0	2-04	869	4 6	0	1-78	23	19 1	0 1-88
Adverts. and Showcards..	3500	13 0	0	5-96	2605	5 9	0	5-34	40	16 6	0 3-20
"Wheatsheaf" Record ..	5442	8 6	0	9-27	4524	12 6	0	9-28	119	16 0	0 9-33
Rents, Rates, and Taxes..	6044	9 6	0	10-30	2813	15 7	0	5-77	21	2 5	0 1-66
Power, Lighting, & Heat'g	4350	16 0	0	7-46	1428	15 7	0	2-93	40	0 0	0 3-14
Exhibition and Congress	928	9 6	0	1-58	655	17 11	0	1-34	16	7 1	0 1-28
Quarterly Meetings	683	3 3	0	1-16	567	2 9	0	1-17	15	3 9	0 1-19
Employeés' Picnic	182	2 0	0	0-31	113	6 4	0	0-23	1	19 3	0 0-15
Legal	99	9 4	0	0-17	98	2 4	0	0-20	0	1 9	0 0-01
"Annual," 1909	512	19 11	0	0-87	425	5 4	0	0-87	11	9 10	0 0-90
Dining-rooms	11225	10 4	1	7-12	7653	9 11	1	3-69	159	10 9	1 0-51
Repairs, Renewals, &c. ..	7544	10 1	1	0-85	5246	16 7	0	10-76	297	3 5	1 11-30
Insurance	2137	13 1	0	3-64	967	15 10	0	1-99	0	18 0	0 0-07
Depreciation: Land	3770	7 11	0	6-42	1532	2 8	0	3-14	17	5 10	0 1-36
" Buildings..	7162	17 6	1	0-20	2915	2 5	0	5-98	31	0 9	0 2-43
" Fixtures, &c.	3572	17 4	0	6-09	1671	3 6	0	3-42	37	13 5	0 2-95
Interest	40346	16 6	5	8-73	22218	1 11	3	9-56	353	3 3	2 3-69
Totals	201327	2 9	37	1-18	140371	14 9	23	11-82	3540	18 8	23 1-61

SALES FOR THE YEAR ENDED DEC. 25TH, 1909—*continued.*

MANCHESTER.

DRAPERY.				WOOLLENS AND READY-MADES.				BOOTS AND SHOES.				FURNISHING.			
£241,119.				£252,461.				£475,612.				£408,036.			
Amount.		Rate per £100.		Amount.		Rate per £100.		Amount.		Rate per £100.		Amount.		Rate per £100.	
£	s. d.	s.	d.	£	s. d.	s.	d.	£	s. d.	s.	d.	£	s. d.	s.	d.
30348	19 6	64	5·95	7172	18 5	56	9·89	9648	6 2	40	6·87	11983	10 5	58	8·85
41	11 2	0	1·06	11	15 1	0	1·12	21	16 1	0	1·10	16	12 2	0	0·98
1	5 6	0	0·03	0	6 8	0	0·03	0	12 9	0	0·03	0	10 1	0	0·03
1014	14 8	2	1·88	256	4 4	2	0·36	508	7 8	2	1·65	490	3 0	2	4·83
680	10 3	1	5·35	1241	19 5	9	10·07	8	10 0	0	0·43	98	13 0	0	5·80
59	13 4	0	1·52	....	....	....	....	4	15 2	0	0·24	38	15 4	0	2·28
1416	8 2	3	0·12	254	2 4	2	0·16	491	5 11	2	0·79	449	18 8	2	2·47
17	17 6	0	0·46	6	12 9	0	0·63	5	5 6	0	0·27	5	8 9	0	0·32
5702	3 8	12	1·41	1367	13 10	10	10·02	802	1 0	3	4·47	1073	0 0	5	3·11
322	14 10	0	8·23	84	16 8	0	8·06	153	16 6	0	7·76	136	13 1	0	8·04
64	3 1	0	1·64	18	3 1	0	1·72	8	7 1	0	0·42	21	4 9	0	1·25
45	13 0	0	1·16	34	7 10	0	3·27	21	2 5	0	1·07	25	11 7	0	1·50
163	19 1	0	4·18	29	7 11	0	2·79	52	13 2	0	2·66	54	12 2	0	3·21
349	17 0	0	8·92	34	19 7	0	3·33	368	11 10	1	6·60	101	2 4	0	5·95
370	4 10	0	9·44	96	1 11	0	9·14	184	19 10	0	9·33	146	13 5	0	8·63
1538	8 0	3	3·23	300	8 8	2	4·56	489	6 2	2	0·69	881	8 8	4	3·84
1461	5 0	3	1·26	249	13 0	1	11·73	413	1 0	1	8·84	788	1 5	3	10·35
153	6 0	0	3·91	14	8 7	0	1·37	68	18 9	0	3·48	19	11 2	0	1·15
46	10 6	0	1·19	12	6 6	0	1·17	23	10 9	0	1·19	18	9 0	0	1·09
30	19 6	0	0·79	12	15 10	0	1·22	7	14 10	0	0·39	15	6 3	0	0·90
0	5 0	0	0·01	0	1 6	0	0·01	0	2 9	0	0·01	0	16 0	0	0·05
34	18 10	0	0·89	9	8 5	0	0·90	17	19 8	0	0·91	13	17 10	0	0·82
1588	5 0	3	4·50	409	4 10	3	2·90	786	15 1	3	3·70	628	4 9	3	0·95
1160	10 11	2	5·60	226	4 3	1	9·50	298	5 1	1	2·80	320	9 10	1	6·85
466	6 6	0	11·89	260	12 6	2	0·78	222	2 9	0	11·21	219	17 6	1	0·93
1033	5 5	2	2·35	198	6 3	1	6·85	358	11 1	1	6·09	630	16 8	3	1·10
1972	13 7	4	2·31	377	10 2	2	11·89	668	17 9	2	9·75	1197	12 10	5	10·44
1457	14 1	3	1·17	75	17 6	0	7·21	137	17 5	0	6·96	192	11 5	0	11·33
7676	17 4	16	3·77	2805	8 1	22	2·69	4239	11 10	17	9·94	3053	14 1	14	11·61
59221	1 3	125	10·22	15561	15 11	123	3·37	20008	6 0	84	1·65	22623	6 2	110	10·66

DISTRIBUTIVE EXPENSES AND RATE PER CENT. ON

SALES =	NEWCASTLE.							
	TOTALS.				GROCERY.		COAL.	
	£4,855,711.				£3,532,418.		£72,135.	
	Expenses =		Amount.	Rate per £100.	Amount.	Rate per £100.	Amount.	Rate per £100.
	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.		
Wages	63051 1 2	25 11-64	24642 15 8	13 11-43	306 9 5	8 5-97		
Auditors	158 0 6	0 0-78	106 18 5	0 0-73	2 1 2	0 0-69		
Scrutineers	6 9 4	0 0-03	4 13 5	0 0-03	0 2 0	0 0-03		
Committees	2731 16 11	1 1-50	1184 8 8	0 8-05	8 1 10	0 2-69		
Price Lists: Printing	1202 5 7	0 5-94	181 10 7	0 1-23	0 0 1	....	
" Postage	62 10 9	0 0-31	62 10 9	0 0-42	....	....
Printing and Stationery ..	2879 14 4	1 2-23	1249 16 10	0 8-49	18 9 8	0 6-15		
Periodicals	71 6 3	0 0-35	42 10 5	0 0-29	1 3 9	0 0-40		
Travelling	5284 16 0	2 2-12	1009 6 11	0 6-86	60 0 1	1 7-96		
Stamps	2061 6 1	0 10-19	914 13 6	0 6-21	13 17 10	0 4-62		
Telegrams	197 7 4	0 0-98	79 19 11	0 0-54	2 19 11	0 1-00		
Telephones	347 18 11	0 1-72	259 16 3	0 1-77	4 16 1	0 1-60		
Miscellaneous	456 17 3	0 2-41	319 17 8	0 2-17	3 9 7	0 1-15		
Adverts. and Showcards ..	1057 2 3	0 5-22	591 7 0	0 4-02	9 17 9	0 3-29		
"Wheatshaf" Record ..	1877 14 6	0 9-28	1358 16 6	0 9-23	28 8 9	0 9-46		
Rents, Rates, and Taxes..	2949 11 10	1 2-58	626 10 0	0 4-26	4 16 7	0 1-60		
Power, Lighting, & Heating	1593 8 5	0 7-88	883 4 2	0 6-00	17 19 7	0 5-98		
Exhibition and Congress ..	561 7 6	0 2-77	389 16 7	0 2-65	9 5 0	0 3-08		
Quarterly Meetings	62 9 6	0 0-31	45 2 2	0 0-31	0 19 0	0 0-31		
Employés' Picnic	82 3 4	0 0-41	20 18 8	0 0-14	0 4 11	0 0-08		
Legal	12 17 10	0 0-06	7 18 3	0 0-05	0 0 1	....	
"Annual," 1909	177 7 9	0 0-88	127 14 7	0 0-87	2 14 7	0 0-91		
Dining-rooms	4110 9 5	1 8-32	2790 5 5	1 6-96	24 19 7	0 8-31		
Repairs, Renewals, &c. ..	2850 9 5	1 2-09	1288 2 7	0 8-75	21 1 7	0 7-01		
Insurance	1235 17 6	0 6-11	543 15 6	0 3-69	0 14 0	0 0-23		
Depreciation: Land	1213 16 4	0 0-15	487 2 8	0 3-31	1 18 8	0 0-65		
" Buildings ..	6292 13 0	2 7-10	3258 6 5	1 10-14	6 16 10	0 2-28		
" Fixtures, &c.	3438 3 11	1 4-99	1481 4 4	0 10-06	8 2 3	0 2-70		
Interest	19847 15 2	8 2-10	8770 0 10	4 11-59	88 4 8	2 5-96		
Totals	125934 18 1	51 10-45	52729 5 1	29 10-25	647 15 3	17 11-51		

SALES FOR THE YEAR ENDED DEC. 25TH, 1909—*continued.*

NEWCASTLE.

DRAPERY.				WOOLLENS AND READY-MADES.				BOOTS AND SHOES.				FURNISHING.			
£537,826.				£167,540.				£261,707.				£284,285.			
Amount.		Rate per £100.		Amount.		Rate per £100.		Amount.		Rate per £100.		Amount.		Rate per £100.	
£	s. d.	s. d.		£	s. d.	s. d.		£	s. d.	s. d.		£	s. d.	s. d.	
17771	5 2	66	1'32	3310	4 2	39	6'19	5110	5 7	39	0'65	11909	18 2	83	9'46
20	16 2	0	0'93	6	19 11	0	1'00	10	3 1	0	0'93	11	1 9	0	0'94
0	14 7	0	0'06	0	4 6	0	0'03	0	7 2	0	0'03	0	7 8	0	0'03
638	0 1	2	4'48	204	11 5	2	5'30	344	6 5	2	7'58	352	8 6	2	5'75
369	5 7	1	4'48	610	18 5	7	3'51	6	13 2	0	0'61	33	17 9	0	2'86
....
704	16 0	2	7'46	154	7 2	1	10'11	241	17 3	1	10'18	510	7 5	3	7'09
10	5 0	0	0'45	1	12 2	0	0'23	6	16 7	0	0'63	8	18 4	0	0'75
2267	15 9	8	5'23	642	13 11	7	8'07	299	19 8	2	3'51	1004	19 8	7	0'84
544	11 4	2	0'31	68	12 6	0	9'83	113	11 7	0	10'41	405	19 4	2	10'27
84	4 8	0	3'76	5	13 0	0	0'81	5	18 7	0	0'54	18	11 3	0	1'57
85	16 10	0	1'59	11	2 7	0	1'59	17	8 10	0	1'60	18	18 4	0	1'60
52	7 11	0	2'39	10	19 6	0	1'58	24	15 5	0	2'27	75	7 2	0	6'36
184	3 5	0	8'22	24	19 1	0	3'57	185	6 4	1	4'99	61	8 8	0	5'19
211	2 9	0	9'42	65	6 9	0	9'36	102	16 4	0	9'43	111	3 5	0	9'39
820	14 9	3	0'64	189	18 4	2	3'21	310	16 0	2	4'50	996	16 2	7	0'15
268	19 10	1	0'01	134	17 0	1	7'32	131	13 7	1	0'08	156	14 3	1	1'23
63	14 10	0	2'84	23	6 5	0	3'34	36	1 11	0	3'31	39	2 9	0	3'30
7	0 11	0	0'31	2	4 1	0	0'32	3	8 11	0	0'32	3	14 5	0	0'31
23	18 10	0	1'07	6	14 9	0	0'97	6	1 11	0	0'56	24	4 3	0	2'04
1	1 5	0	0'05	1	1 2	0	0'15	1	1 3	0	0'10	1	15 3	0	0'15
20	0 11	0	0'89	6	7 2	0	0'91	9	18 3	0	0'91	10	12 3	0	0'90
558	2 3	2	0'91	172	4 9	2	0'67	270	18 2	2	0'84	293	19 3	2	0'82
669	3 10	2	5'87	166	15 7	1	11'89	191	4 10	1	5'54	514	1 0	3	7'40
317	4 0	1	2'16	82	5 0	0	11'78	134	5 0	1	0'31	157	14 0	1	1'31
313	13 8	1	2'00	74	1 1	0	10'61	122	19 0	0	11'28	244	1 3	1	8'60
1216	15 1	4	6'32	376	19 6	4	6'00	471	5 1	3	7'22	962	10 1	6	9'26
951	15 0	3	6'49	194	4 9	2	3'82	414	9 3	3	2'01	388	8 4	2	8'79
4598	13 8	17	1'29	1788	13 4	21	4'23	2169	4 10	16	6'93	2432	17 10	17	1'39
32726	4 3	121	8'92	8337	18 0	99	6'40	10743	17 0	82	1'27	20749	18 6	145	11'75

DISTRIBUTIVE EXPENSES AND RATE PER CENT. ON

SALES= Expenses=	LONDON.									
	TOTALS.			GROCERY.			COAL.			
	£5,261,285.			£4,432,219.			£138,389.			
	Amount.	Rate per £100.		Amount.	Rate per £100.		Amount.	Rate per £100.		
£ s. d.	s. d.		£ s. d.	s. d.		£ s. d.	s. d.			
Wages	60931 13 4	23	1·95	29996 9 10	13	6·43	862 11 0	12	5·59	
Auditors	169 11 6	0	0·78	137 9 11	0	0·74	3 15 9	0	0·66	
Scrutineers	7 2 3	0	0·03	5 19 11	0	0·03	0 3 9	0	0·03	
Committees	2130 14 10	0	9·72	1280 1 3	0	6·93	22 5 8	0	3·86	
Price Lists: Printing	2020 19 4	0	9·22	522 1 8	0	2·83	....	....
" " Postage	190 13 3	0	0·87	180 13 3	0	1·03	....	....
Printing and Stationery..	3475 1 10	1	3·85	2070 3 10	0	11·21	29 14 6	0	5·16	
Periodicals	93 15 11	0	0·43	73 15 9	0	0·40	0 10 0	0	0·09	
Travelling	9680 2 5	3	8·16	3046 18 7	1	4·50	243 15 4	3	6·27	
Stamps	2067 6 7	0	9·43	1659 1 6	0	8·98	21 18 5	0	3·80	
Telegrams	145 8 7	0	0·63	97 13 2	0	0·53	....	....
Telephones	454 16 1	0	2·08	276 14 4	0	1·50	5 17 4	0	1·02	
Miscellaneous	456 16 10	0	2·09	333 15 9	0	1·81	0 10 0	0	0·09	
Adverts. and Showcards..	1314 7 9	0	6·00	993 3 5	0	5·38	17 16 9	0	3·09	
"Wheatseaf" Record ..	2070 5 1	0	9·44	1743 19 6	0	9·44	54 9 4	0	9·44	
Rents, Rates, and Taxes..	4439 2 2	1	8·25	1513 0 0	0	8·19	....	....
Power, Lighting, & Heating	2105 18 7	0	9·61	1268 2 7	0	6·87	....	....
Exhibition and Congress..	322 12 8	0	1·47	217 12 10	0	1·18	0 14 0	0	0·12	
Quarterly Meetings	287 7 6	0	1·31	249 8 9	0	1·35	5 4 9	0	0·91	
Employés' Picnic	77 11 0	0	0·36	49 5 3	0	0·27	0 3 0	0	0·03	
Legal	3 0 7	0	0·01	2 5 11	0	0·01	0 0 1	....	
"Annual," 1909	194 13 0	0	0·89	163 17 9	0	0·89	5 2 8	0	0·89	
Dining-rooms	3890 7 11	1	5·75	2482 14 2	1	1·44	61 1 0	0	10·59	
Repairs, Renewals, &c. ..	3032 9 9	1	1·83	1802 4 8	0	9·76	168 18 5	2	5·29	
Insurance	2274 6 4	0	10·38	1247 12 10	0	6·76	1 1 8	0	0·19	
Depreciation: Land	549 19 5	0	2·51	322 15 7	0	1·75	1 8 0	0	0·24	
" Buildings	4117 2 11	1	6·78	2343 4 11	1	0·69	2 7 3	0	0·41	
" Fixtures, &c.	1495 5 10	0	6·82	894 15 7	0	4·84	6 9 9	0	1·12	
Interest	18442 19 0	7	0·13	11226 12 5	5	0·79	117 10 11	1	8·89	
Totals	126441 12 3	48	0·78	66211 14 11	29	10·53	1633 9 4	23	7·28	

SALES FOR THE YEAR ENDED DEC. 25TH, 1909—*continued.*

LONDON.

DRAPERY.			WOOLLENS AND READY-MADES.				BOOTS AND SHOES.				FURNISHING.			
£292,621.			£85,323.				£172,248.				£140,485.			
Amount.		Rate per £100.	Amount.		Rate per £100.	Amount.		Rate per £100.	Amount.		Rate per £100.	Amount.		Rate per £100.
£	s. d.	s. d.	£	s. d.	s. d.	£	s. d.	s. d.	£	s. d.	s. d.	£	s. d.	s. d.
13494	12 6	92 2·79	4340	3 1	101 8·82	5954	1 6	69 1·61	6283	15 5	89 5·50			
12	1 2	0 0·99	3	11 4	0 1·00	7	8 4	0 1·03	5	5 0	0 0·90			
0	7 11	0 0·03	0	2 3	0 0·03	0	4 8	0 0·03	0	3 9	0 0·03			
320	0 4	2 2·25	124	11 4	2 11·04	221	15 7	2 6·90	162	0 8	2 3·68			
594	11 7	4 0·77	838	6 10	19 7·81	15	17 9	0 2·21	50	1 6	0 8·55			
....			
622	13 11	4 3·07	216	4 11	5 0·83	294	5 9	3 5·01	241	18 11	3 5·33			
5	10 1	0 0·45	4	3 7	0 1·18	6	6 1	0 0·89	3	10 5	0 0·60			
2837	16 3	19 4·75	1046	13 8	24 6·41	1624	16 7	18 10·39	880	2 0	12 6·35			
165	14 1	1 1·59	58	14 0	1 4·51	85	5 6	0 11·88	76	13 1	1 1·10			
23	17 7	0 1·96	7	13 9	0 2·16	7	16 10	0 1·09	8	7 3	0 1·43			
55	12 5	0 4·56	51	5 0	1 2·42	21	6 10	0 2·97	44	0 2	0 7·52			
53	10 6	0 4·39	13	3 1	0 3·70	24	13 9	0 3·44	31	3 9	0 5·33			
99	4 6	0 8·14	11	11 10	0 3·26	166	5 5	1 11·17	26	5 10	0 4·49			
115	8 1	0 9·47	33	9 6	0 9·42	67	19 2	0 9·47	54	19 6	0 9·39			
1188	3 6	8 1·45	621	7 11	14 6·79	380	16 6	4 5·06	735	14 3	10 5·69			
326	9 2	2 2·77	152	11 5	3 6·92	152	14 6	1 9·23	206	0 11	2 11·20			
31	17 9	0 2·62	22	11 0	0 6·34	30	18 2	0 4·31	18	18 11	0 3·24			
13	12 11	0 1·12	3	19 4	0 1·11	8	8 5	0 1·17	6	13 4	0 1·14			
12	6 11	0 1·01	3	13 2	0 1·03	5	12 2	0 0·78	6	10 6	0 1·11			
0	0	....	0	0 1	....	0	0 2	....	0	14 1	0 0·12			
10	15 10	0 0·89	3	4 8	0 0·91	6	6 8	0 0·90	5	3 5	0 0·98			
601	2 10	4 1·30	179	8 7	4 2·47	341	0 8	3 11·52	225	0 8	3 2·44			
369	14 7	2 6·32	281	18 7	6 7·30	188	19 7	2 2·33	220	13 11	3 1·70			
423	15 6	2 10·76	220	8 0	5 2·00	250	8 7	2 10·89	130	19 9	1 10·38			
92	14 4	0 7·60	5	5 1	0 1·48	51	16 8	0 7·22	75	19 9	1 0·98			
609	10 8	4 1·99	138	18 1	3 3·07	461	15 1	5 4·34	561	6 11	7 11·90			
220	3 9	1 6·06	73	6 11	1 8·63	183	16 9	2 1·61	116	13 1	1 7·93			
3065	0 6	20 11·39	949	19 5	22 3·21	2023	10 3	23 5·94	1060	5 6	15 1·14			
25366	9 5	173 4·49	9406	6 5	220 5·85	12584	9 11	146 1·44	11239	2 3	160 0·05			



THE SCOTTISH
CO-OPERATIVE WHOLESALE
SOCIETY LIMITED.



PLATES, ADVERTISEMENTS,
STATISTICS, &c.,

Pages 87 to 130.

FORTY-TWO YEARS' WHOLESALE DISTRIBUTION IN SCOTLAND.

COMMENCED SEPTEMBER, 1868.

YEARS.	CAPITAL.	SALES.	PROFITS.
	£	£	£
1868, 13 weeks.....	1,795	9,697	48
1869, 52 ".....	5,175	81,094	1,304
1870, 50 ".....	12,543	105,249	2,419
1871, 52 ".....	18,009	162,658	4,131
1872, 52 ".....	30,931	262,530	5,435
1873, 52 ".....	50,433	384,489	7,446
1874, 52 ".....	48,982	409,947	7,553
1875, 52 ".....	56,751	430,169	8,233
1876, 51 ".....	67,219	457,529	8,836
1877, 52 ".....	72,568	589,221	10,925
1878, 52 ".....	83,174	600,590	11,969
1879, 52 ".....	93,077	630,097	14,989
1880, 52 ".....	110,179	845,221	21,685
1881, 54 ".....	135,713	986,646	23,981
1882, 52 ".....	169,429	1,100,588	23,220
1883, 52 ".....	195,396	1,253,154	28,366
1884, 52 ".....	244,186	1,300,331	29,435
1885, 52 ".....	288,946	1,438,220	39,641
1886, 60 ".....	333,653	1,857,152	50,398
1887, 53 ".....	367,309	1,810,015	47,278
1888, 52 ".....	409,668	1,963,853	53,538
1889, 52 ".....	480,622	2,273,782	61,756
1890, 52 ".....	575,322	2,475,601	76,545
1891, 52 ".....	671,108	2,823,036	89,090
1892, 53 ".....	778,494	3,104,768	96,027
1893, 52 ".....	869,756	3,135,562	89,116
1894, 52 ".....	940,835	3,056,582	88,452
1895, 52 ".....	1,134,269	3,449,461	132,374
1896, 52 ".....	1,237,317	3,822,590	174,982
1897, 52 ".....	1,286,624	4,405,854	156,341
1898, 53 ".....	1,333,078	4,692,330	165,580
1899, 52 ".....	1,457,645	5,014,189	213,596
1900, 52 ".....	1,676,765	5,463,631	222,366
1901, 52 ".....	1,929,113	5,700,743	231,686
1902, 52 ".....	2,125,133	6,059,119	239,001
1903, 52 ".....	2,314,955	6,395,487	239,322
1904, 53 ".....	2,500,063	6,801,272	269,601
1905, 52 ".....	2,780,729	6,939,738	250,680
1906, 52 ".....	2,950,620	7,140,182	280,434
1907, 52 ".....	3,059,245	7,603,460	289,197
1908, 52 ".....	3,292,045	7,531,126	263,577
1909, 52 ".....	3,346,873	7,457,136	271,927
1910, 26 ".....	3,424,228	3,754,112	133,168
TOTALS	£3,424,228	£125,783,220	£4,435,660

THE SCOTTISH
CO-OPERATIVE WHOLESALE SOCIETY
LIMITED.

Enrolled 20th April, 1868, under the provisions of the Industrial and Provident Societies Act, 20th August, 1867, 30 and 31 Vict., cap. 117, sec. 4.

Business Commenced 8th September, 1868.

CENTRAL OFFICES AND FURNITURE WAREHOUSE:

MORRISON STREET, GLASGOW.

GROCERY AND PROVISION WAREHOUSES:

PAISLEY ROAD, CROOKSTON AND CLARENCE STREETS,
GLASGOW.

DRAPERY WAREHOUSE:

DUNDAS, WALLACE, AND PATERSON STREETS, GLASGOW.

BOOT AND SHOE WAREHOUSE:

DUNDAS STREET, GLASGOW.

SHIRT, TAILORING, WATERPROOF, AND AERATED WATER
FACTORIES:

PATERSON STREET, GLASGOW.

MANTLE AND UMBRELLA FACTORIES:

DUNDAS STREET, GLASGOW.

HAM-CURING, SAUSAGE FACTORY, AND CARTWRIGHT
DEPARTMENT:

PARK STREET, K.P., GLASGOW.

FACTORIES FOR BOOTS AND SHOES, CLOTHING, FURNITURE AND
BRUSHES, PRINTING, PRESERVES AND CONFECTIONS, COFFEE
ESSENCE, TOBACCO, PICKLES, AND TINWARE:

SHIELDHALL, NEAR GOVAN, GLASGOW.

Branches.

LINKS PLACE, LEITH.
 GRANGE PLACE, KILMARNOCK.
 SEAGATE, DUNDEE.
 HENRY STREET, ENNISKILLEN, IRELAND.

FURNITURE WAREHOUSE, DRAPERY & BOOT SAMPLE
 ROOM—CHAMBERS STREET, EDINBURGH.
 CHANCELOT FLOUR MILLS—EDINBURGH.
 JUNCTION FLOUR AND OATMEAL MILLS—LEITH.
 REGENT FLOUR MILLS—GLASGOW.
 SOAP WORKS—GRANGEMOUTH.
 ETTRICK TWEED MILLS—SELKIRK.
 DRESS SHIRT FACTORY—LEITH.
 LAUNDRY—PAISLEY.
 FISH-CURING WORKS—ABERDEEN.

CREAMERIES :

IRELAND—ENNISKILLEN, BELNALECK, GOLA,
 FLORENCE COURT, S. BRIDGE, GARDNER'S CROSS,
 BLACKLION, GLENFARNE, MONEAH;
 BLADNOCH AND WHITHORN, WIGTOWNSHIRE, N.B.

CALDERWOOD ESTATE AND RYELANDS MILK CENTRE,
 LANARKSHIRE.

Bankers :

THE UNION BANK OF SCOTLAND LIMITED.

Head Offices :

GLASGOW :	LONDON :	EDINBURGH :
INGRAM STREET.	62, CORNHILL, E.C.	GEORGE STREET.
General Manager :	Manager :	Manager :
ROBERT BLYTH.	ARTHUR C. D. GAIRDNER.	WILLIAM GRAHAM.

General Committee.

President :

Mr. ROBERT STEWART, "Endrick," Percy Drive, Giffnock.

Secretary :

Mr. JOHN PEARSON, "Beechdale," Fenton Street, Alloa.

Directors :

Mr. ISAAC Mc.DONALD .. 7, Knoxland Square, Dumbarton.
 Mr. HENRY MURPHY.... "Bertielea," Jerviswood Road, Lanark.
 Mr. PETER GLASSE..... 185, Byres Road, Glasgow.
 Mr. THOMAS LITTLE 264, Scott Street, Galashiels.
 Mr. WILLIAM R. ALLAN.. 47, Balhousie Street, Perth.
 Mr. JAMES YOUNG 20, Shorthope Street, Musselburgh.
 Mr. JAMES WILSON..... "Helenbank," Victoria Street, Dunfermline.
 Mr. ROBERT NESBIT 10, Lochrin Buildings, Edinburgh.
 Mr. GEORGE THOMSON.. 20, Bonnyton Road, Kilmarnock.
 Mr. ALEX. B. WEIR "Drhoma," Paisley Road, Barrhead.

Sub-Committees :

(1) FINANCE AND PROPERTY—

Messrs. STEWART, LITTLE, WILSON, and YOUNG.
 Conveners: Mr. WILSON (Finance). Mr. STEWART (Property).

(2) GROCERY: DISTRIBUTIVE AND PRODUCTIVE—

Messrs. Mc.DONALD, PEARSON, NESBIT, and WEIR.
 Conveners: Mr. NESBIT (Distributive). Mr. Mc.DONALD (Productive).

(3) DRAPERY AND FURNISHING: DISTRIBUTIVE AND PRODUCTIVE—

Messrs. GLASSE, ALLAN, MURPHY, and THOMSON.
 Conveners: Mr. GLASSE (Distributive). Mr. MURPHY (Productive).

The President is *ex officio* a member of all Sub-Committees.

Auditors :

Mr. JNO. MILLEN, Rutherglen. | Mr. ROBT. J SMITH, C.A., Glasgow.
 Mr. WM. H. JACK, F.S.A.A., Glasgow.

Officers of the Society.

Accountant: Mr. ROBERT MACINTOSH, Glasgow.

Cashier: Mr. ALLAN GRAY, Glasgow.

Buyers, &c.:

Grocery and Provisions.....	GLASGOW.....	Mr. E. ROSS.
" "	"	Mr. JOHN Mc.DONALD.
" "	"	Mr. M. Mc.CALLUM.
" "	"	Mr. A. S. HUGGAN.
" "	LEITH	Mr. PETER ROBERTSON.
" "	"	Mr. WILLIAM Mc.LAREN.
" "	"	Mr. A. W. JOHNSTONE.
" "	KILMARNOCK ..	Mr. DAVID CALDWELL.
" "	"	Mr. WM. DRUMMOND.
" "	DUNDEE	Mr. JOHN BARROWMAN:
Potato Department	GLASGOW.....	Mr. JOHN Mc.INTYRE.
" "	LEITH	Mr. HUGH CAMPBELL.
Cattle.....	GLASGOW.....	Mr. WILLIAM DUNCAN.
Provisions.....	ENNISKILLEN ..	Mr. WILLIAM WHYTE.
Preserve Works	GLASGOW.....	Mr. N. ANDERSON.
Chemical Department	"	Mr. A. GEBBIE.
Tobacco Factory.....	"	Mr. THOMAS HARKNESS.
Flour Mills—Chancelot and Regent Oatmeal and Flour Mill—Junction	"	Mr. WM. F. STEWART.
		Mr. JAMES TIERNEY.
		EDINBURGH ..Mr. JOHN PAISLEY.
Soap Works	GRANGEMOUTH ..	Mr. J. A. PENNY.
Printing & Stationery Dept....	GLASGOW.....	Mr. DAVID CAMPBELL.
Drapery Department	"	Mr. DAVID GARDINER.
" " Assistant..	"	Mr. J. Mc.GILCHRIST.
" " " ..	"	Mr. WM. ALLAN.
Furniture Department	"	Mr. WILLIAM MILLER.
		{ Assistant
" "	EDINBURGH ..	Mr. GEOMAS FENWICK.
Boot and Shoe Department ..	"	Mr. GEO. CARSON.
		{ GLASGOW
Ettrick Tweed & Blanket Mills..	SELKIRK	Mr. P. Mc.FARLANE.
		{ Assistant
Building Department.....	"	Mr. J. J. HORN.
		{ GLASGOW
Engineering Department	GLASGOW.....	Mr. ALBERT BEAUMONT.
		{ Assistant
Carting Department	"	Mr. JAMES DAVIDSON.
Coal Department	"	Mr. WM. MERCER.
Fish Curing Department	ABERDEEN	Mr. JAMES STEWART.
Electrical Department	GLASGOW.....	Mr. JAMES CALDWELL.
Wheat Buying Depôt	WINNIPEG	Mr. T. BURTON.
	(CANADA)	Mr. W. C. STEPHEN.
Creameries.....	WIGTOWNSHIRE..	Mr. A. R. TURNER.
Estate.....	LANARKSHIRE ..	Mr. GEO. FISHER.

Business Arrangements.

Registered Office :

MORRISON STREET, GLASGOW.

Branches :

LINKS PLACE, LEITH ; GRANGE PLACE, KILMARNOCK ;

SEAGATE, DUNDEE ;

HENRY STREET, ENNISKILLEN, IRELAND ;

LEMAN STREET, LONDON, E.

Societies, to which our trade is strictly confined, desirous of opening an account with this Society, should forward a copy of their registered Rules and latest balance sheet ; or, if but recently started, a statement showing the number of members, value of shares, amount subscribed for and paid up, weekly turnover expected, and the amount of credit allowed, if any, per member in proportion to the capital paid up. Should these particulars be considered satisfactory, goods will be supplied on the following terms :—The *maximum credit allowed is fourteen days, and interest is charged quarterly on all in excess of this allowance at the rate of 2½ per cent. per annum, but in cases where the debt exceeds one month's purchases 5 per cent. is charged.*

Interest at the rate of 2½ per cent. per annum is allowed on prepaid accounts.

The Directors, by authority of the general meeting, are empowered to have the books of societies examined whose accounts are overdue, and to take the necessary steps to protect the other members of the federation.

Orders for goods should bear the price or brand of the article wanted, the mode of transit, and name of station to which the goods are to be sent. Orders for the different departments should be on separate slips. Goods not approved of must be returned at once and intact. No claim for breakage, short weight, &c., can be entertained unless made within six days after goods are received. Delay in delivery should be at once advised.

[SPECIMEN.]
WEEKLY STATEMENT OF ACCOUNT.

9TH WEEK.
163RD QUARTER.

LEDGER FOLIO, 929.
95, MORRISON STREET,
GLASGOW, May 29th, 1909.

The A. B. C. Co-operative Society Limited.

Dr. To The Scottish Co-operative Wholesale Society Limited. Cr.

GOODS.			CASH AND CREDITS.			
Date.	Amount of each Invoice.	Balance last Statement.	Date.	Cash.	Credit.	Totals.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
		298 7 2				
May 24..	0 4 3	....	May 24..	....	0 5 0	....
" 24..	18 11 7	....	" 24..	....	1 0 0	....
" 24..	29 0 8	....	" 25..	....	0 12 9	....
" 24..	32 4 0	....	" 25..	....	0 12 10	....
" 24..	0 17 7	....	" 26..	....	0 5 6	....
" 24..	4 10 0	....	" 26..	....	0 1 0	....
" 24..	4 4 0	....	" 26..	....	1 3 6	....
" 24..	3 2 6	....	" 26..	....	2 7 0	....
" 25..	0 6 6	....	" 26..	....	0 12 9	....
" 25..	0 8 3	....	" 26..	....	0 12 9	....
" 25..	0 10 10	....	" 27..	....	0 14 9	....
" 25..	0 8 3	....	" 27..	....	0 10 0	....
" 25..	1 5 0	....	" 27..	....	0 15 6	....
" 25..	0 10 11	....	" 27..	....	10 11 1	....
" 25..	59 16 9	....	" 27..	....	0 15 6	....
" 25..	0 11 3	....	" 27..	....	1 12 0	....
" 25..	7 3 5	....				22 11 11
" 26..	2 10 6	....	" 28..	298 7 2	....	298 7 2
" 26..	4 17 6	....			
" 26..	0 15 2	....			
" 27..	0 6 6	....			
" 27..	0 9 2	....			
" 27..	17 10 0	....			
" 27..	0 18 0	....			
" 27..	3 10 6	....			
" 27..	5 13 8	....			
" 27..	12 11 1	....			
" 27..	4 18 7	....			
" 28..	5 3 6	....			
" 28..	0 12 9	....			
" 28..	0 1 10	....			
" 28..	2 14 9	....			
" 28..	1 8 6	....			
" 28..	27 12 8	....			
		255 10 5				
	To balance	....			By balance	232 18 6
	£ 553 17 7				£ 553 17 7	

If the above Statement differs from your Books, we shall be glad if you will point out the difference at once.

Terms of Membership.

EXCERPT FROM SOCIETY'S RULES.

ADMISSION OF MEMBERS AND APPLICATION FOR SHARES.

The Society shall consist of such Co-operative Societies registered under the Industrial and Provident Societies Act, or any employé of this Society who is over twenty-one years of age, as have been admitted by the Committee, subject to the approval of a general meeting of the Society; but no society trafficking in intoxicating liquors shall be eligible for membership in the Society, and each admission must be entered in the minute book of the Society. Every application for membership, except in the case of employés, must be sanctioned by a resolution of a general meeting of any society making such application, and the same must be made in the form as on next page, said form to be duly attested by the signature of the president, secretary, and three of the members thereof, and stamped with such society's seal. Every society making application shall state the number of its members, and take up not less than one share for each member, and shall increase the number annually as its members increase, in accordance with its last return to the Registrar; but no member other than a society registered under the Industrial and Provident Societies Act shall hold an interest in the funds exceeding £50. It shall be in the option of any society to apply for shares in excess of their individual membership at any time; such applications shall be signed by the president, secretary, and three members of committee, but the granting of such excess shares shall be at the discretion of the Committee of this Society.

Any employé applying for membership must apply for not less than five shares.

CAPITAL: HOW PAID UP.

The capital of the Society shall be raised in shares of twenty shillings each, which shall be transferable only; every member, society, or employé, on admission, shall pay the sum of not less than one shilling on each share taken up, and the unpaid portion of the shares may be paid by dividends, or bonus, and interest; but any member may pay up shares in full or in part at any time.

APPLICATION FORM.

Whereas, by a resolution of the.....Co-operative Society Limited, passed at a general meeting held on the....day of....., it was resolved to take up.....shares (being one share of twenty shillings for each member), said shares being transferable, in the Scottish Co-operative Wholesale Society Limited, and to accept the same on the terms and conditions specified in the Rules. Executed under the seal of the society on the....day of..... Attested by

.....
 } Three Members.

BENEFITS DERIVED FROM MEMBERSHIP.

(a) The liability of the member is limited, each member being only responsible for the value of the shares held.

(b) Members receive double the rate of dividend on purchases paid to non-members.

(c) Share capital is paid 5 per cent. per annum.

(d) Members have a share in the management of the Wholesale in proportion to the amount of goods bought, as each society has one vote in right of membership, one for the first £1,500 worth of goods bought, and one other additional vote for every complete £3,000 of purchases thereafter.

These advantages, added to the special benefits secured by the leading position of the Wholesale, will, we trust, induce societies as yet non-members to carefully reconsider the question, and take the necessary steps to secure to their members the full benefits of co-operative distribution.

CORRESPONDENCE.

All letters must be addressed to the Society, and not to individuals. Addressed envelopes are supplied at cost price. Separate slips ought to be used for the different departments—the Accountant's, Grocery and Provision, Drapery, Boot and Shoe, Furniture. The slips can all be enclosed in the one envelope. Attention to this simple rule will greatly facilitate the despatch of goods and ensure promptitude in answering inquiries; it will also aid in the classification of the letters for reference in any case of irregularity or dispute.

THE SCOTTISH
CO-OPERATIVE WHOLESALE
SOCIETY LIMITED.



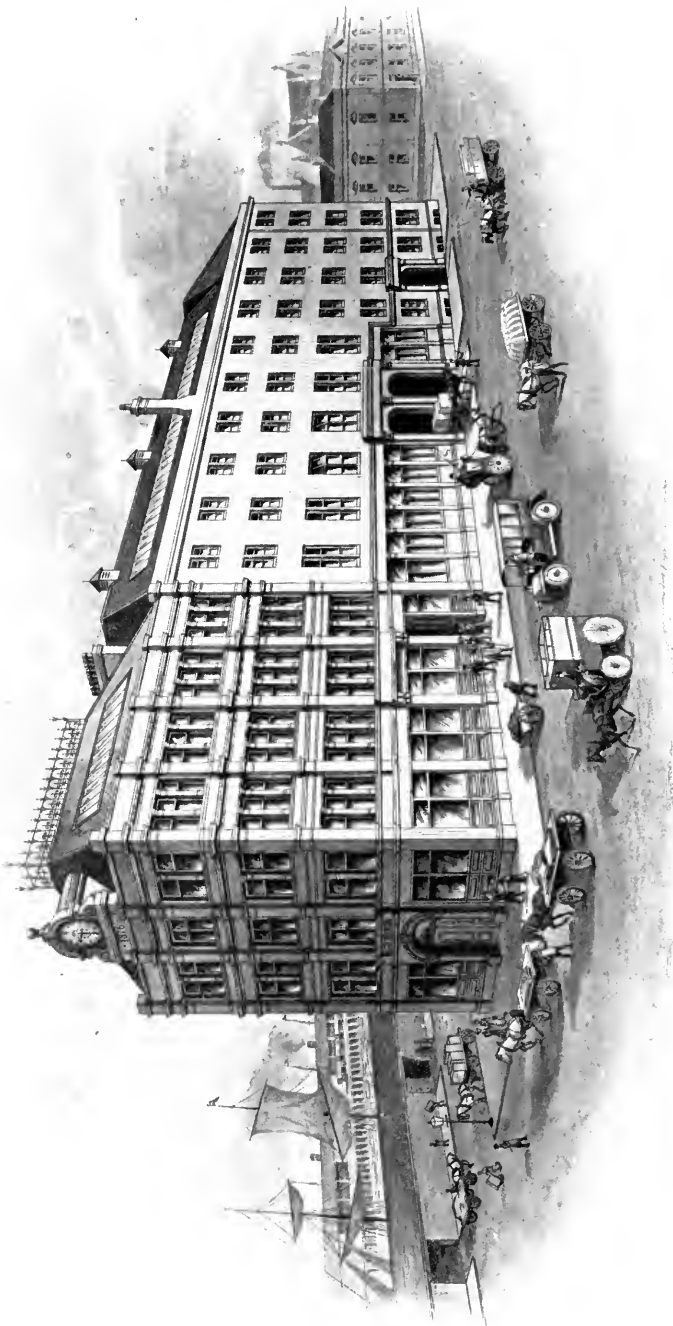
PLATES, ADVERTISEMENTS,
STATISTICS, Etc.

Scottish Co-operative Wholesale Society Limited.



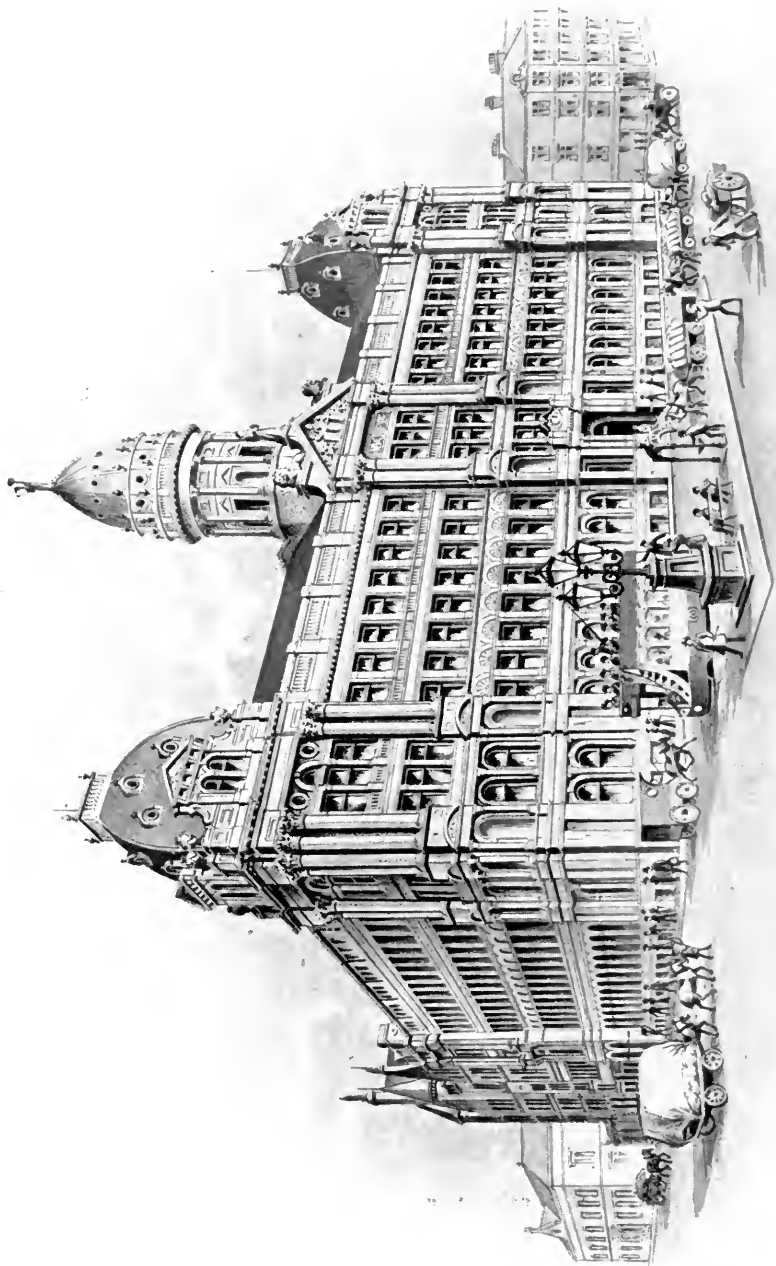
First Central Premises owned by the Society.

THE Scottish Co-operative Wholesale Society Limited was registered in April 1868, and commenced business during September of the same year in rented premises in Madeira Court, Argyle Street, Glasgow. During 1872 ground was purchased at the junction of Morrison Street and Paisley Road, and to the Warehouse erected there, and shown on this page, the Society's business was transferred in 1874. The whole of this gusset-shaped piece of ground was acquired by 1882, and the Warehouses and Offices erected thereon formed the Central Premises of the Society, 119 Paisley Road, Glasgow, until the Morrison Street Premises were occupied in 1897.



Grocery and Provision Warehouse, 119 Paisley Road, Glasgow.

CENTRAL PREMISES OF THE SCOTTISH CO-OPERATIVE WHOLESALE SOCIETY UNTIL 1897.



Registered Office and Furniture Warehouse, 95 Morrison Street, Glasgow.

**Registered Office and Furniture Warehouse :
95 Morrison Street, Glasgow.**

THE block of buildings shown on the opposite page forms, since 1897, the Central Premises of the Scottish Wholesale. With its splendid facade fronting Morrison Street, and occupying a commanding situation close by the river Clyde, this structure forms one of the most imposing features of street architecture in the southern part of Glasgow.

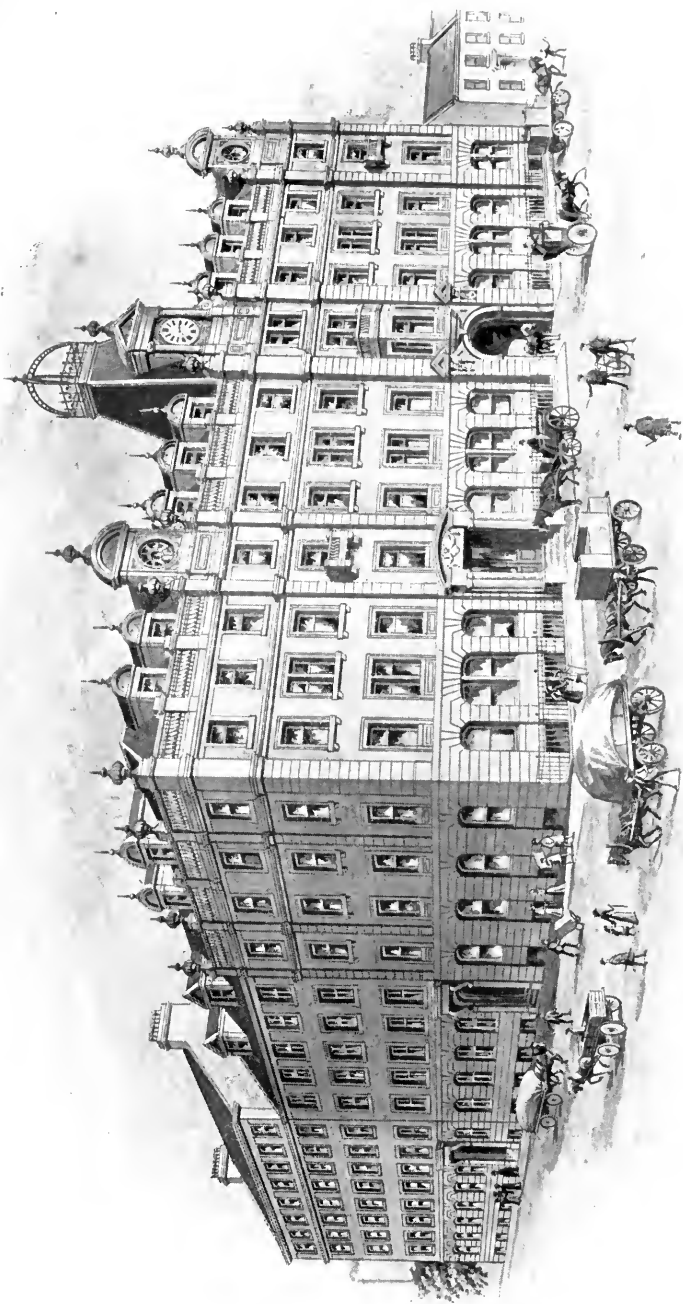
Here the Central Office, with its staff of over two hundred clerks, is located. This occupies the whole of the first floor, the ground floor giving accommodation for the Board Room, Committee Rooms, Grocery Managers' Rooms, and also the Grocery Department Saleroom. The basement and all the other floors in the front building are fully occupied by the Furniture and Furnishing Department Showrooms. Fronting Clarence Street—on the left side of the drawing, and to the rear of the main building—is a block extending through to Crookston Street, on the right. The great bulk of this space is devoted to warehouse accommodation for the Grocery Department, and here, also, the spacious Clarence Street Hall belonging to the Society is located.

Grocery and Provision Warehouse, Stationery
Department, etc.:

Links Place, Leith.

NINE years after the start of the Wholesale in Glasgow, the Leith Branch was opened (in April 1877), primarily to facilitate the handling of Continental produce, but it was soon found advisable to add a full stock of groceries. This Branch has proved of great service and utility in dealing with retail societies in the East of Scotland.

Business developments soon forced it out of the original rented premises in Constitution Place, Leith, and, ground having been secured at Links Place in May 1879, the first portion of the buildings here shown was erected by the Society. At various dates extensive alterations and additions have been made to the structure. In addition to the Grocery Warehouse, a Stationery Department, Aerated Water Factory (started 1898), and a Ham-curing Department form valuable adjuncts of this Branch of the Wholesale.



Grocery and Provision Warehouse, Links Place, Leith.
ESTABLISHED 1877.



Grocery and Provision Warehouse, Grange Place, Kilmarnock.
ESTABLISHED 1878.

Grocery and Provision Warehouse: Grange Place, Kilmarnock.

LESS than a twelvemonth after the inauguration of the Branch at Leith, it was decided to open a Depot in Kilmarnock to deal with agricultural produce of all kinds in Ayrshire and surrounding counties. In February 1878 this Branch was opened, and its career, like that of most other ventures of the Wholesale, has been uniformly prosperous.

Intended originally as a store from whence cheese, butter, eggs, etc., could be distributed to retail societies to the orders of the various Branches, this Depot also does a very extensive trade in potatoes. These are planted under the supervision of the Department, or purchased in the fields at agreed-on rates per acre, for the direct supply of retail shops. A very large business in cheese is also done.

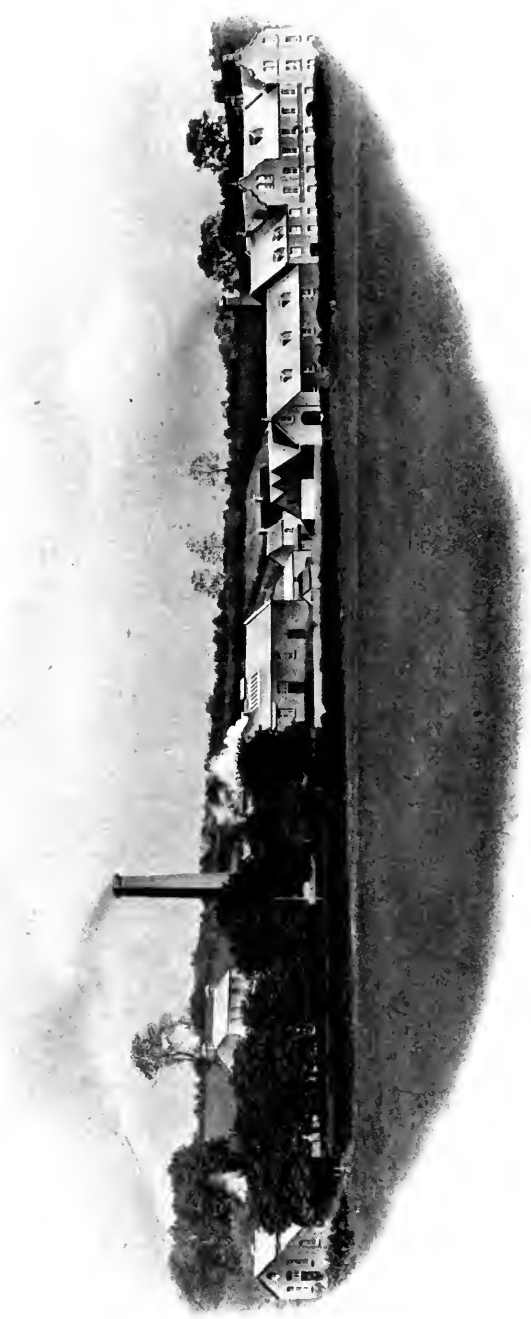
Grocery and Provision Warehouse: Seagate, Dundee.

FOUR years elapsed from the foundation of the Kilmarnock Depot before another Branch of the Wholesale was started. This time the impelling idea was to provide societies in the North of Scotland with a convenient centre from which to obtain supplies. Dundee was fixed on as the most suitable place, and there, in premises at the corner of Trades Lane, a Branch was opened in 1882.

Until 1906 business was successfully conducted in the building originally occupied, but in that year a disastrous fire swept it entirely away, and caused the Directors to find a site elsewhere. Ground was soon afterwards purchased in Seagate, Dundee, and the Warehouse shown opposite erected and opened for business in July 1909.



Grocery and Provision Warehouse, Seagate, Dundee.
ESTABLISHED 1882.



Central Creamery.

Power Station.

Enniskillen Branch—Central Premises.
ESTABLISHED 1885.

Egg Stores and Bacon Factory.

Central Premises, Enniskillen Branch, Ireland.

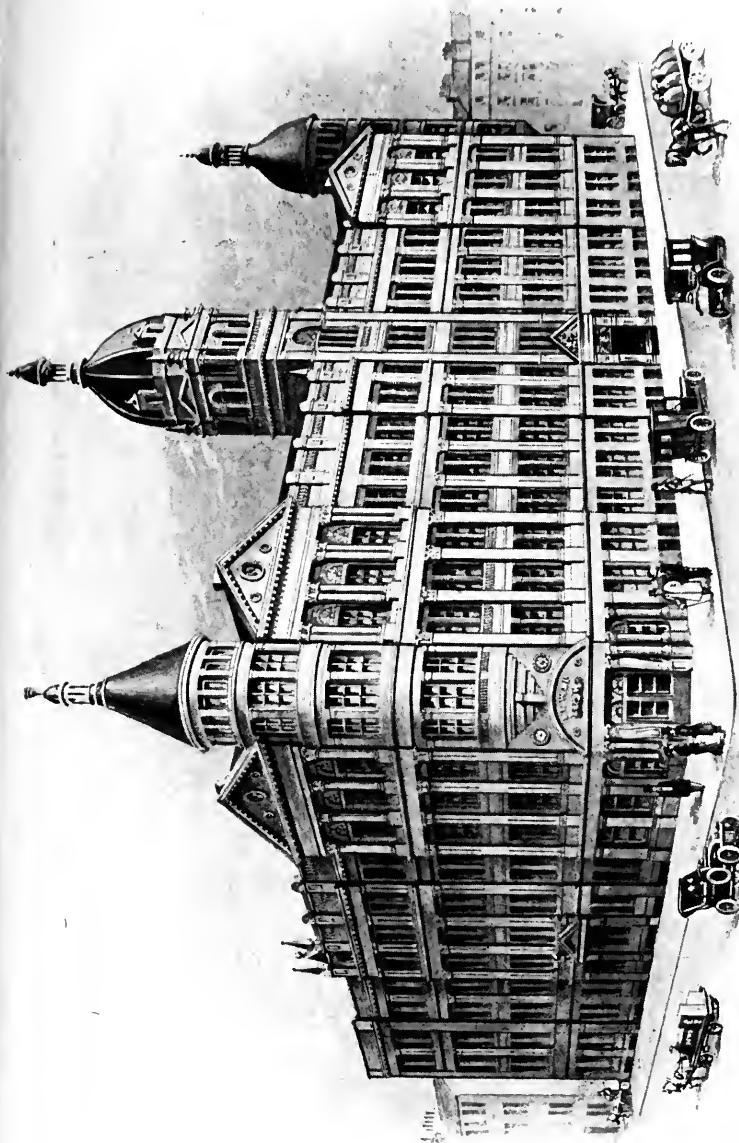
THE growing quantities of Irish produce handled by the Wholesale led the Directors at an early date to consider the advisability of establishing a Buying Branch or Depot in Ireland for collecting the produce of the north-western districts. After careful investigation, Enniskillen, directly communicating with Londonderry and Belfast by rail and thence with Glasgow by an admirable service of steamers, was fixed on as the most suitable centre. In premises rented by the Society in that town a Branch was started during May 1885, and its progress since has justified the choice of location.

In addition to a thoroughly up-to-date Central Creamery established in 1908, there are now eight Auxiliary Creameries belonging to the Society within a range of ten miles of Enniskillen. The names of these are Moneah, Gardner's Cross, Gola, S Bridge, Belnaleck, Blacklion, Glenfarne, and Florencecourt.

Drapery Warehouse, Wallace Street, Glasgow.

THE Drapery Department was started on 28th December 1873, in a corner of the rented premises first occupied by the Society in Madeira Court, Argyle Street, Glasgow. The Warehouse now occupied in Wallace Street, Dundas Street, and Paterson Street, and shown on the opposite page, gives a fair idea of its growth and development during the intervening years.

The Warehouse at the present time is divided into thirty-nine departments dealing with every known variety of drapery goods. There are also attached to the Warehouse, Mantle, Millinery, and Umbrella Workrooms, while the allied Productive Departments include the Wool Shirt Factory, Underclothing Factory, and Bespoke Clothing Factory, Glasgow; the Ready-made Clothing Factory, Artisan Clothing Factory, and Hosiery Factory, Shieldhall; Ettrick Tweed and Blanket Mills, Selkirk; the Dress Shirt Factory, Leith; and Potterhill Laundry, Paisley.



Drapery Warehouse, Dundas Street, Wallace Street, and Paterson Street, Glasgow.

ESTABLISHED 1873.



Furniture and Furnishing Showrooms, Chambers Street, Edinburgh.

ESTABLISHED 1808.

Furniture and Furnishing Showrooms: Chambers Street, Edinburgh.

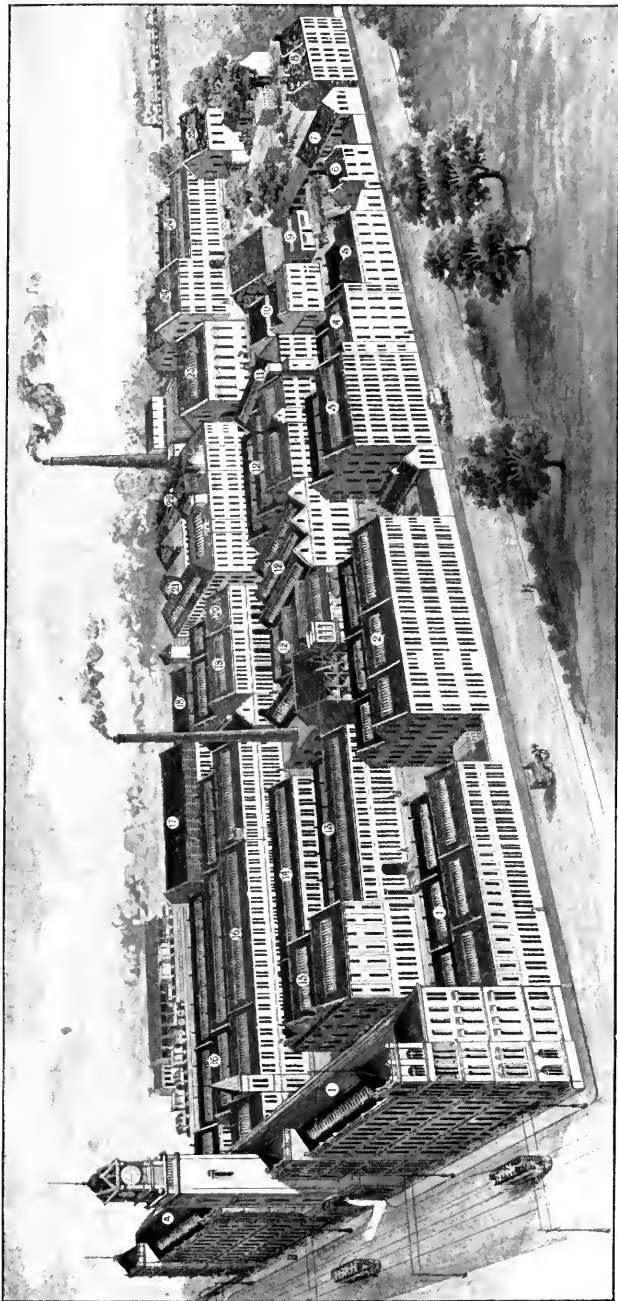
TO meet the requirements of societies in the East of Scotland, a branch of the Furniture and Furnishing Department was opened in premises secured during 1898 in Chambers Street, Edinburgh. In these is stocked a full range of goods similar to that in the Central Furnishing Warehouse, Glasgow. The business rapidly extended, and this led to the purchase of the adjoining property of Minto House—the most distant part of the structure. Transformed to suit the requirements of the trade, the whole building now forms a connected and spacious Warehouse.

S.C.W.S. Productive Works, Shieldhall, Govan.

THE Shieldhall Works of the S.C.W.S., with fourteen different Factories now in operation, and over 3,000 persons regularly employed, afford a vivid and impressive illustration of the growth of Productive Co-operation and the inherent force of the Co-operative Movement in Scotland.

Situated on the south side of the road, between Glasgow and Renfrew, and about three miles from the Society's Central Offices, it is claimed for the remarkable hive of industry now established there that nowhere else in this country, or any other, are so many different industrial operations carried on within one common gateway. The justice of this claim is apparent when it is recollected that the production of the various commodities is so highly specialised as to call for the services of nearly one hundred trades or occupations.

In the planning of the Works, sanitation, ventilation, and good health conditions have always been insisted on; and these, combined with the best labour conditions in the trades represented, place the Shieldhall Works in a position second to none in Scotland.



Productive Works, Shieldhall, Govan.

(A) PORTION OF FRONT BUILDING NOT YET ALLOCATED.

1. PRINTING DEPARTMENT.
2. CABINET FACTORY.
3. HOSIERY FACTORY.
4. COFFEE ESSENCE.
5. BRUSH FACTORY.

6. FIREMASTER'S HOUSE.
7. JOINER'S WORKSHOP.
8. WORKMEN'S DWELLINGS.
9. COOPERAGE.
10. MECHANICAL, ELECT'L.

11. TINWARE.
12. PRESERVE WORKS.
13. TAILORING FACTORY.
14. ARTISAN CLOTHING.
15. DINING ROOMS, ETC.

16. BOOT FACTORY.
17. CURRYING WORKS.
18. TANNERY.
19. CONFECTIONERY WORKS.
20. PICKLE WORKS.

- 21-22. CHEMICAL DEPT.
23. POWER STATION.
24. TOBACCO FACTORY.
25. STABLES.



New Frontage and Printing Department, Shieldhall.
PRINTING DEPARTMENT ESTABLISHED 1887.

New Frontage and Printing Department, Shieldhall.

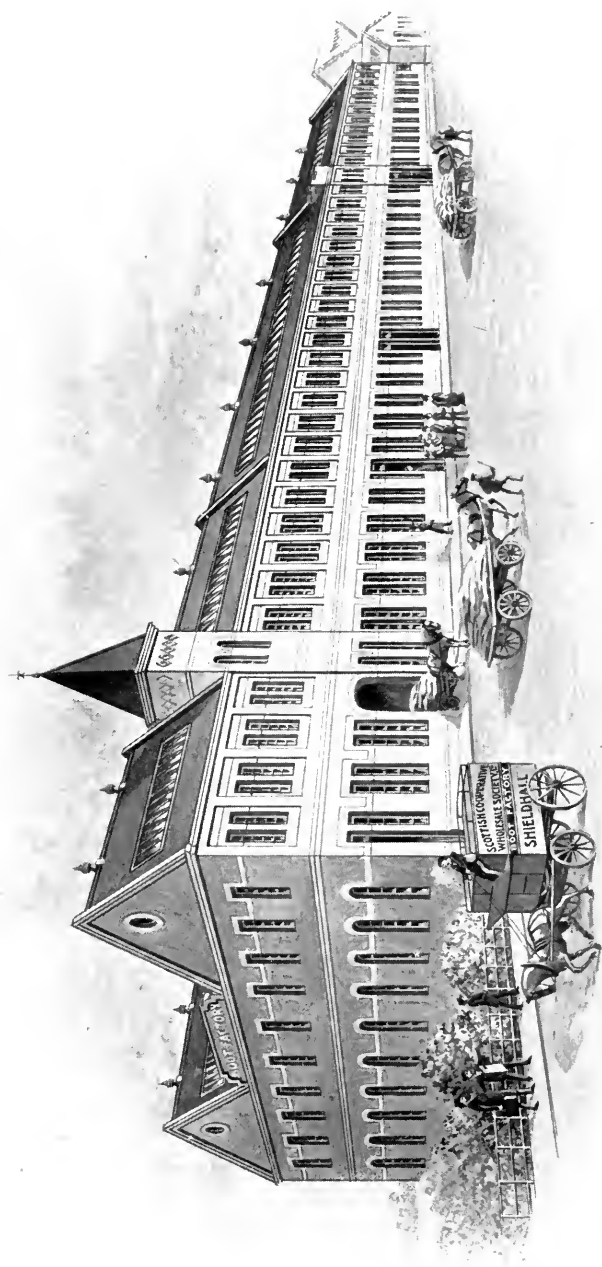
THE illustration on the opposite page shows the building which eventually will form the street front for Shieldhall. The gateway and side structures, with a large portion of the west wing, are already completed; the latter, with the whole of the shaded portion to the right of the picture, being occupied by the Printing Department.

This important branch of the Wholesale's industrial enterprises was established in 1887, and transferred to Shieldhall two years later. The Department has extended rapidly, and to the original letterpress printing, bookbinding and paper-ruling, paper-bagmaking, lithographing, designing, stereo and electrotyping, machine typesetting, and paper-boxmaking have been added in the order given. All of these can be seen in the complex establishment of to-day. The forty-eight hour week has been in force since 1901, and at the present time there are nearly 450 persons employed.

Boot Factory, Shieldhall.

THE Boot Factory is the largest of all the Shieldhall Departments and the first to be established there. Started originally in part of what is now the Drapery Warehouse, Glasgow, it has expanded with very great rapidity, and at the present date (1910) the average weekly output stands at 14,000 pairs of all classes of footwear, or nearly 700,000 pairs in a working year.

Every kind of boots and shoes for men and women, boys and girls, is now made, the quality ranging from strong, heavy boots for pit or workshop to the most elegant of footwear. Supplies of leather are drawn from all over the world, hides for pit boots coming from India, sole leather from the cattle ranches of Canada, and goat skins for the finer quality of uppers from Africa and South America. For fine glacé kid work alone the skins of 48,000 goats are required each year. An auxiliary Factory, where special attention is given to the manufacture of boys' and girls' footwear and slippers, is situated in Adelphi Street, Glasgow. Equipped with every modern labour-saving appliance and machine, the Shieldhall Boot Factory is one of the finest and largest in Scotland, 1,384 persons being employed in the two Factories mentioned.



Boot Factory, Shieldhall.



Cabinet Factory, Shieldhall.
CABINET FACTORY ESTABLISHED 1884.

Cabinet Factory, Shieldhall.

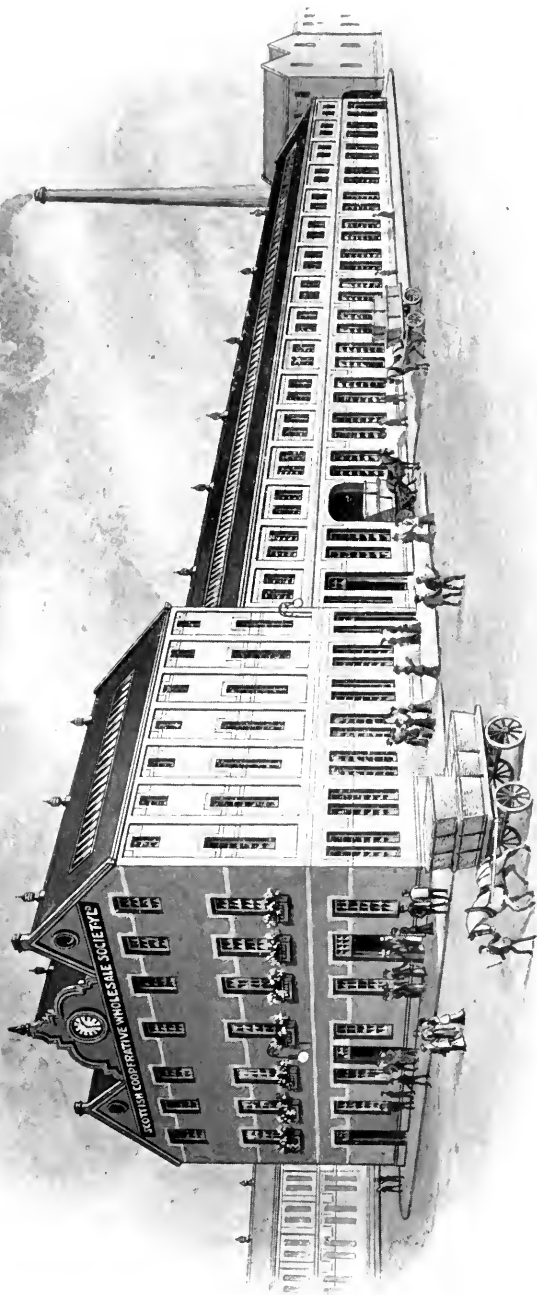
AN Upholstery Department, inaugurated by the Wholesale in 1882, and conducted for a time under the ægis of the Drapery Department, was the beginning of the furniture trade now done. In 1884 a Cabinet-making Workshop was opened in Houston Street, Glasgow; and here, with a complement of six persons, the making of furniture was begun.

In March 1888 the scene of operations was removed to Shieldhall, to the first part of the existing Factory, which, by addition after addition to meet the growing demands of the trade, has reached the dimensions of the building shown in the illustration, with its floor space of nearly two acres. With all the latest appliances for facilitating production, every article of furniture required for house, office, or boardroom is now manufactured. The furniture turned out from this Factory has earned a name for soundness of construction and beauty of design, and received the well-merited distinction of a Diploma of Honour for work exhibited at Glasgow International Exhibition during 1901.

Dining-Rooms and Ready-made Clothing Factory, Shieldhall.

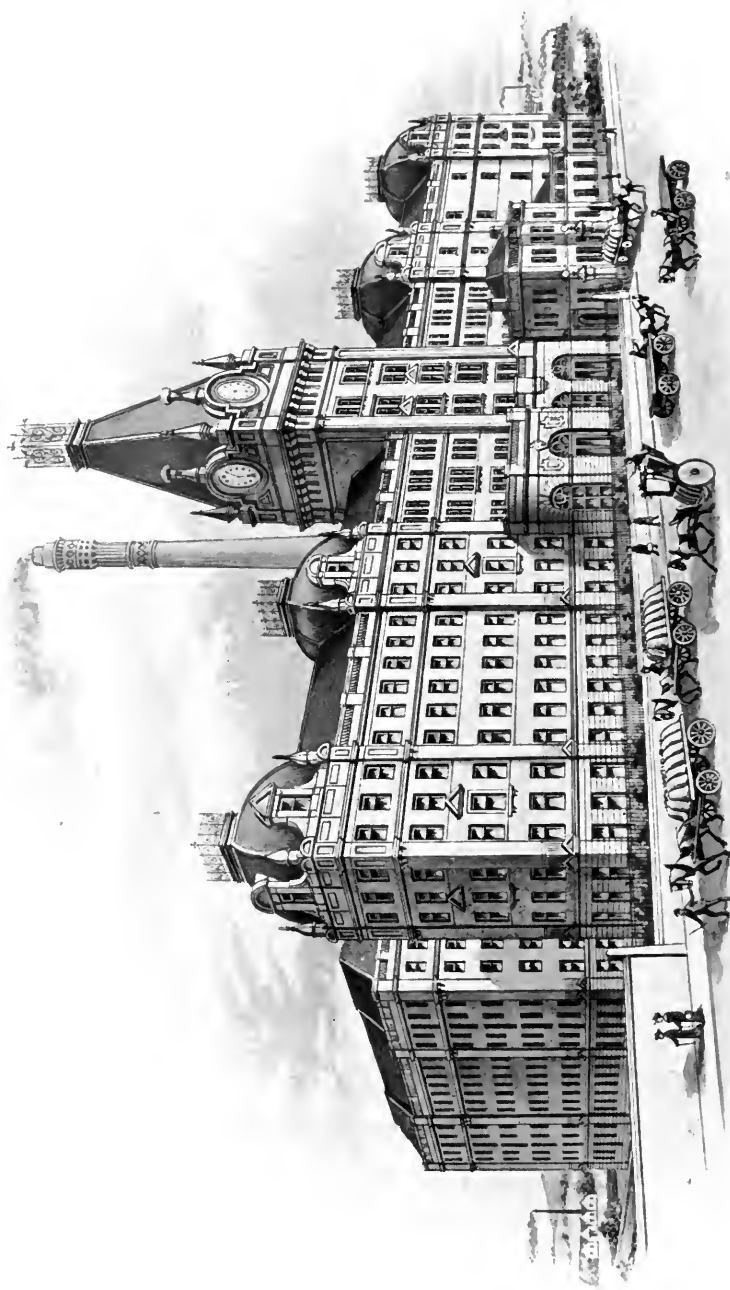
THE higher part of the buildings shown here is occupied by the Dining and Recreation Rooms. On the ground floor are two large Halls, supplied with newspapers, periodicals, and other means of recreation. On the other floors Directors' and Managers' Dining Rooms and Halls for the use of the 3,600 workers employed at Shieldhall are situated. Meals can be obtained there at rates just sufficient to cover cost of food and expenses of service, and these facilities are largely taken advantage of.

The Ready-made Clothing Factory occupies the long range of building to the rear of the Dining Halls, and is the present-day representative of the first Clothing Factory of the Wholesale. This was started in 1881 in Dundas Street, Glasgow; was removed to Wallace Street, Glasgow, soon after; and from thence to Shieldhall. All kinds of ready-made clothing for men, youths, and boys are made up here, immense quantities being turned out in the course of a year. Every appliance for facilitating work has been installed, and this Factory to-day will hold its own for arrangement and equipment with the best in the country.



Dining-Rooms and Ready-made Clothing Factory, Shieldhall.

CLOTHING FACTORY ESTABLISHED 1881.



Chancelot Roller Flour Mills, Edinburgh.
ESTABLISHED 1804.

Chancelot Roller Flour Mills, Edinburgh.

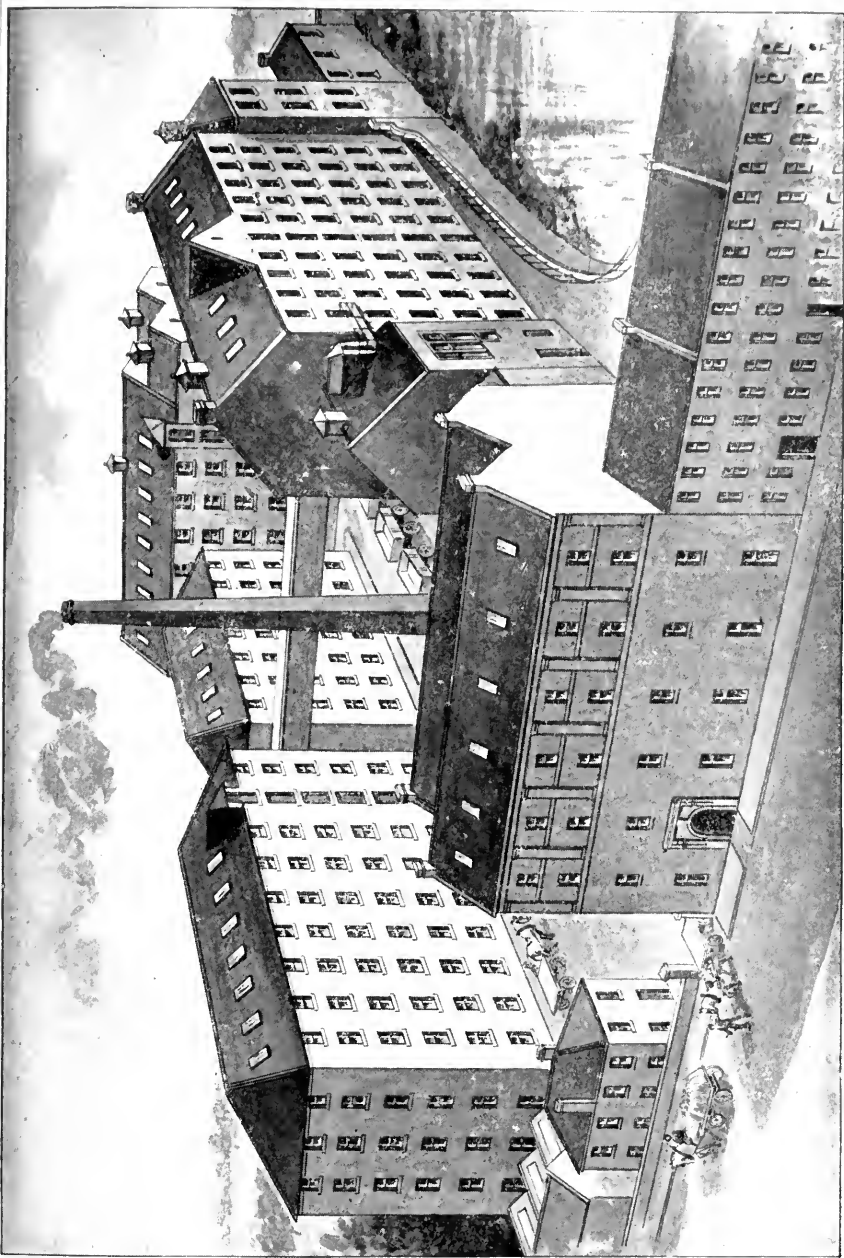
DIFFERING from all other ventures of the Wholesale in the magnitude of the original undertaking, Chancelot Roller Flour Mills represent the boldest step yet taken by the Society in Co-operative Production. The nature of the work to be undertaken precluded the possibility of starting in a small way; and it was only after mature deliberation that the Directors entered on the scheme, of which the building shown on the opposite page is the outcome. A feu of fully three acres having been secured in Bonnington Road, Edinburgh, it was decided to erect thereon a group of mills, the output of which would, at least, approximate to the demand likely to be made on them.

The opening ceremony took place in August 1894, and the opinion was freely expressed that these Mills were the finest of their kind in this or any other country. From the start the Mills have been entirely successful. They are now fully equipped with the most improved milling machinery, and have been kept running night and day to meet the great demands made on their productions.

Junction Meal and Flour Mills, Leith.

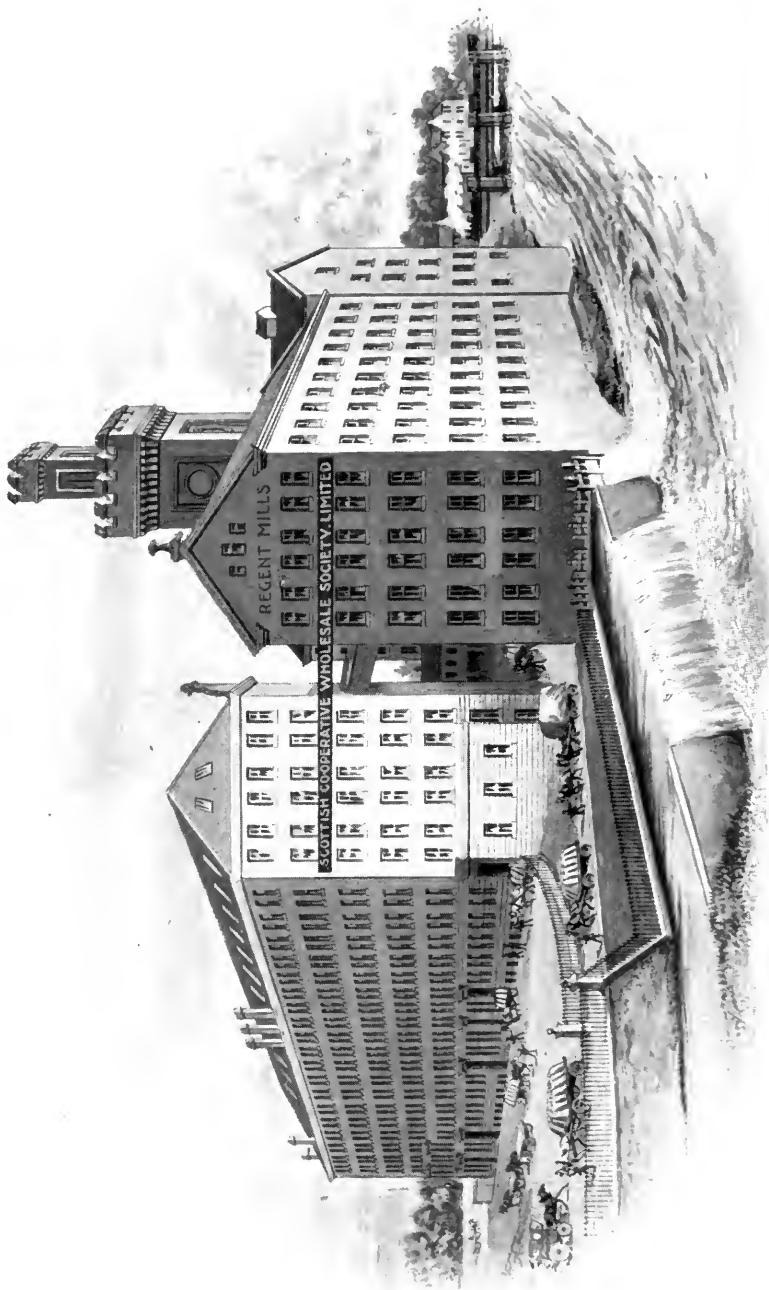
THE product of Chancelot Mills met with such a favourable reception that it became necessary to devise some plan for rapidly augmenting supplies. The Directors therefore gave their attention to the problem, a solution for which was found by the purchase of Junction Meal and Flour Mills, Leith, in August 1897. These important Mills are in the immediate vicinity of Chancelot Mills, and as an investment they have proved both satisfactory and profitable.

Since acquiring these Mills, and to cope with the demand for Scotland's staple food, the Oatmeal Mill has been entirely remodelled and extended. About 1,200 sacks of flour are produced per week, and the milling of pod barley is also carried on.



Junction Meal and Flour Mills. Leith.

ACQUIRED 1897.



Regent Roller Flour Mills, Glasgow.
ACQUIRED 1903.

Regent Roller Flour Mills, Glasgow.

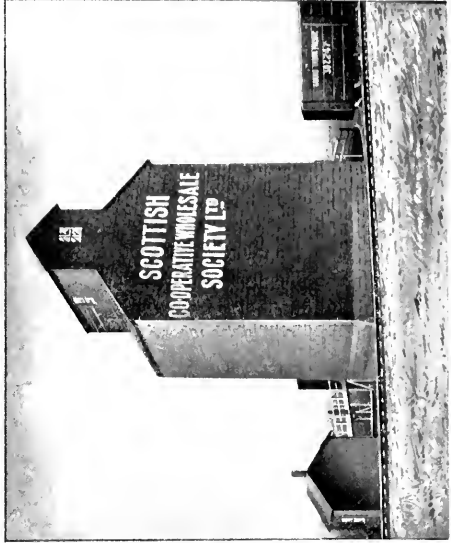
THE demand made on the products of the two Mills already mentioned justified the existence of another, and the question of building or acquiring one was immediately taken up. As a result, arrangements were made with Messrs John Ure & Son, the proprietors, and in November 1903, Regent Mills, Glasgow, were purchased from that firm by the Society, and business begun in the following year.

Situated on the banks of the classic Kelvin, the story of these Mills runs back to medieval times. For three and a half centuries the old Regent Mills were in possession of the Bakers' Incorporation of Glasgow, but being burned down, in 1886 they passed into the hands of the Messrs Ure, by whom they were entirely rebuilt and enlarged to something like their present dimensions. Being in good order, production commenced immediately the transfer was completed. Various alterations and additions have since been made, and the Mills now rank among the best equipped in the country. The total productive capacity of the three Flour Mills owned by the Society approaches 12,000 sacks per week, or over 600,000 sacks per working year.

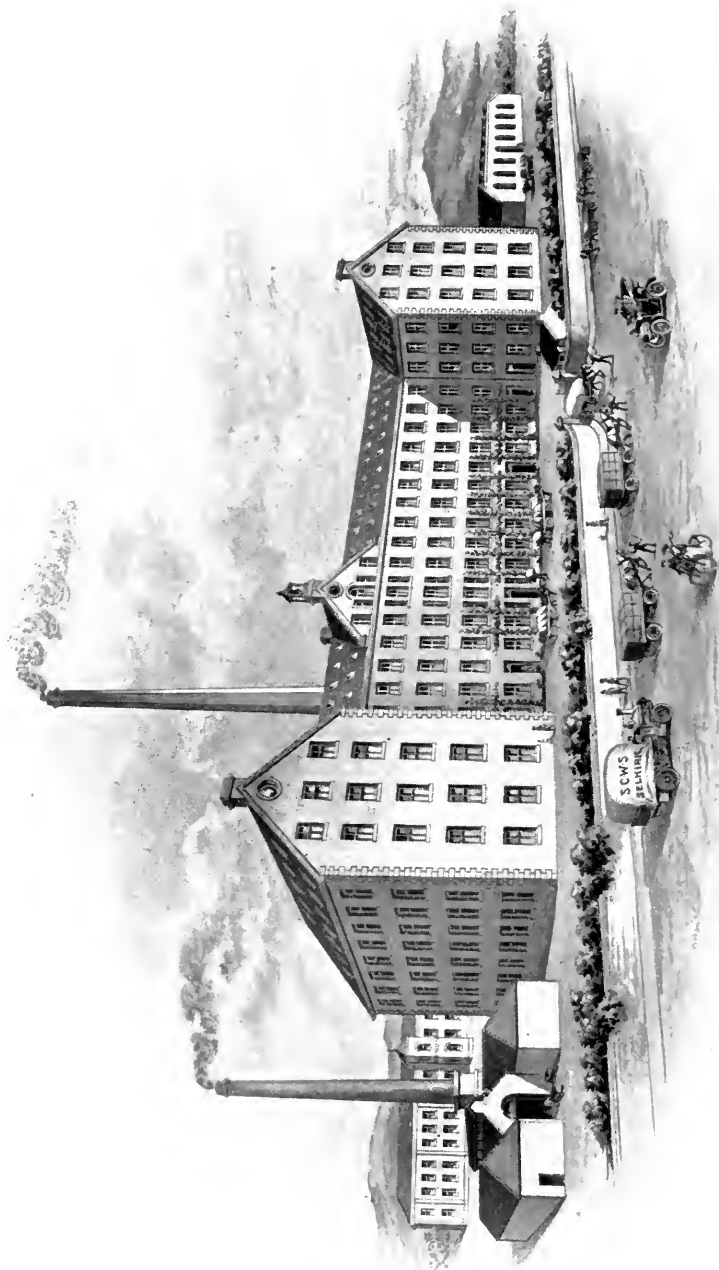
Grain Elevators, Winnipeg, Canada.

AS may be understood, the amount of grain necessary to keep three Mills with the working capacity of those just described in full operation is very large. This fact soon led the Directors to consider the question of arranging to purchase the raw material as near the first source as possible, and, as a result, a buyer was appointed in 1906 and an office taken in Winnipeg, Canada, the capital of the vast wheat-growing regions of that Colony.

From its inception the step has proved satisfactory, and six large Elevators, each capable of storing 30,000 bushels of wheat, have been erected at a cost of over £1,000 each. From these the grain is forwarded as required to the Terminal Elevators at Port Arthur and Fort William, and shipped from thence to this country via Montreal when the St Lawrence is open, or from ports on the Atlantic seaboard during the winter season.



Grain Elevators, Winnipeg, Canada.
ESTABLISHED 1906.



Ettrick Tweed and Blanket Mills, Selkirk.

ACQUIRED 1895.

Ettrick Tweed and Blanket Mills, Selkirk.

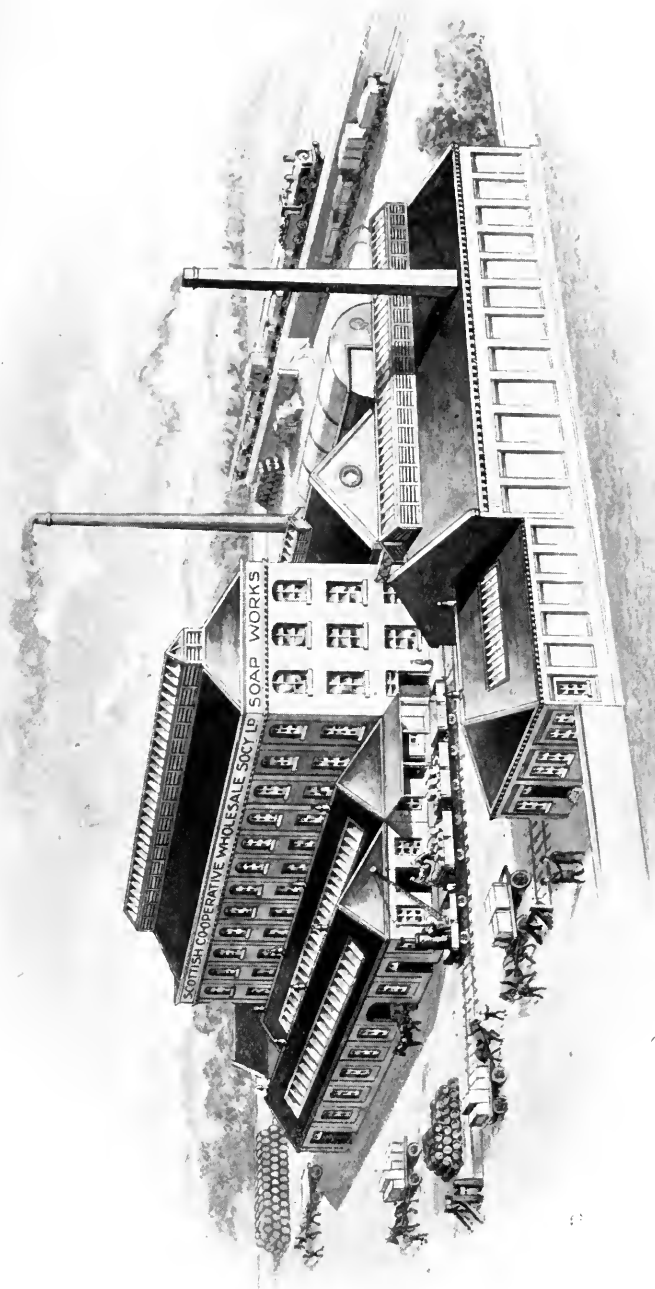
AFTER being carried on for some years by the Scotch Tweed Manufacturing Society, the shareholders unanimously agreed to the transfer of the business to the Wholesale Society. Details of the bargain having been settled and matters amicably arranged, these extensive Mills became the property of the Scottish Co-operative Wholesale Society in April 1895.

Since then the Society has cleared the Mills of all old types of looms or machinery, and substituted in their place the most up-to-date appliances. The result has been evident in the reputation rapidly attained among Co-operative societies by the products of the Mills, Ettrick tweeds and blankets being held in high esteem throughout Co-operative Scotland. Quite recently, for the making of all classes of hosiery yarns, spinning machinery of the latest type was introduced, and a large proportion of the yarns used in the S.C.W.S. Hosiery Factory is procured from these Mills.

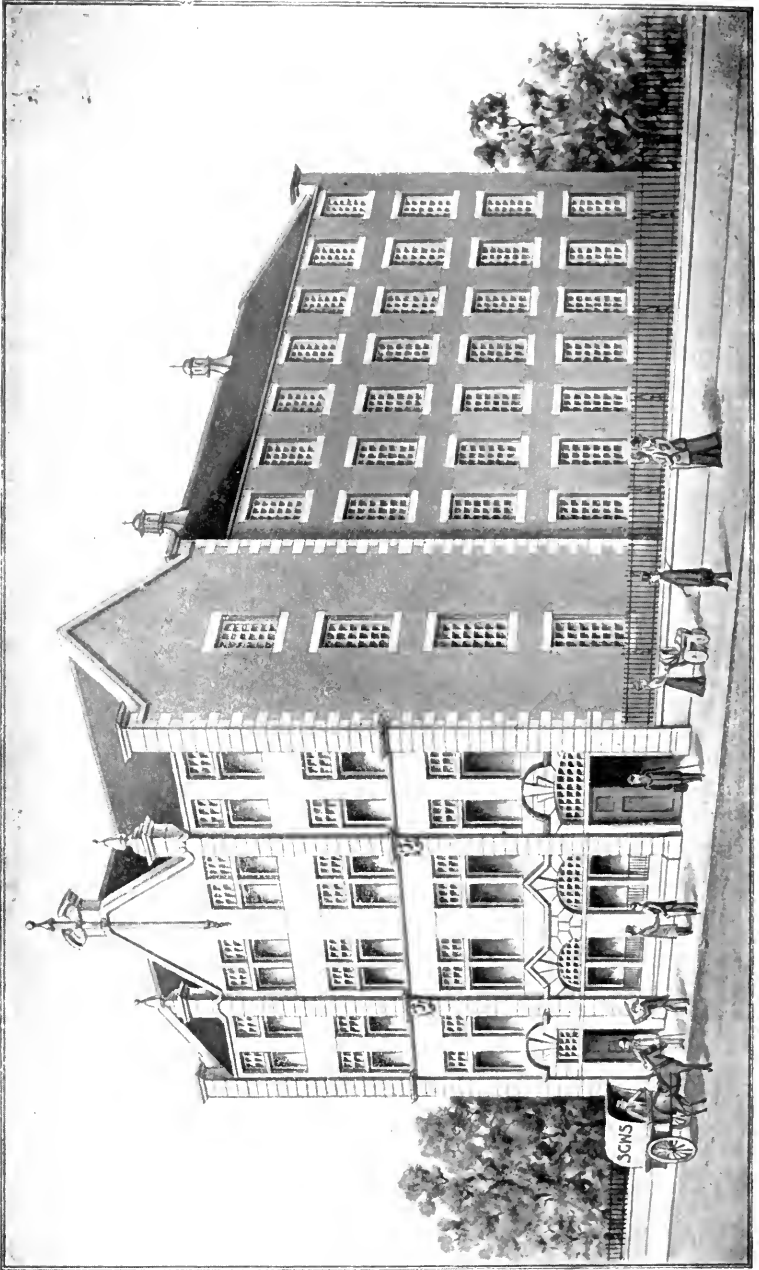
Soap Works, Grangemouth.

EARLY in 1896 the Directors decided to include the industry of soapmaking within the scheme of the Society's operations, and, suitable ground having been secured, the buildings shown on the opposite page were erected, and work commenced at Grangemouth Soap Works in October 1897.

The keen competition in this trade, the prejudice in favour of other soaps, and the difficulty of producing an article which would prove generally popular, seriously hampered the progress of this Department in its earlier years. Gradually, however, the productions rose in general esteem, until at the present time a very high percentage of retail societies' trade goes to Grangemouth. Apart from the ordinary soaps and cleansing preparations for household use, high-class toilet soaps now form an important branch of the manufactures. Extensive alterations and additions have been made at various times, and the Soap Works, equipped with the latest machinery and appliances, are in every respect thoroughly up-to-date.



Soap Works, Grangemouth.
ESTABLISHED 1897.



Dress Shirt Factory, Leith.
ESTABLISHED 1901.

Dress Shirt Factory, Leith.

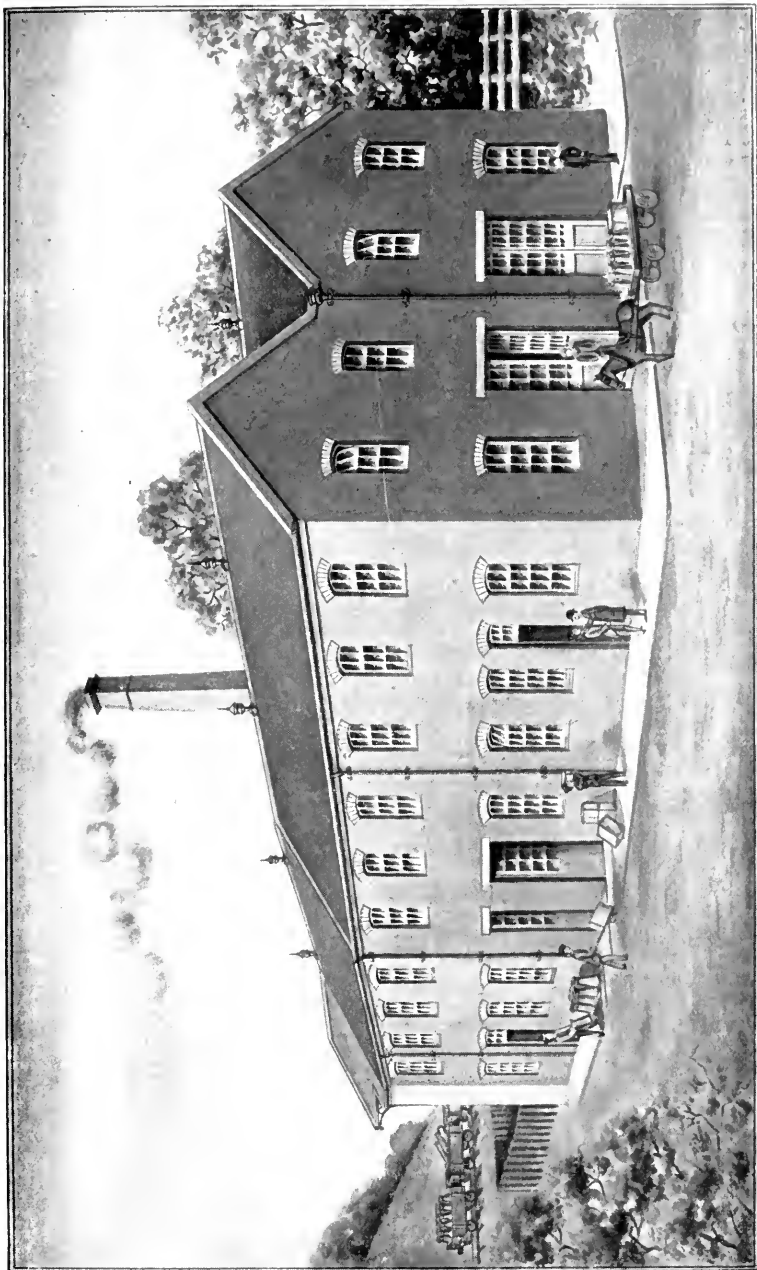
ON a portion of the ground acquired with Junction Mill, Leith, the Dress Shirt Factory (shown opposite) was erected, and work commenced in October 1901.

While managed and financed by the S.C.W.S., the Directors work this Department under an arrangement with the C.W.S., Manchester, whereby profits or losses are allocated to each in proportion to purchases—an arrangement which also exists, so far as the S.C.W.S. is concerned, in the Ettrick Tweed Mills and the Waterproof Factory; Glasgow. This agreement includes the idea of support to the fullest possible extent from the C.W.S., and this has always been loyally given. In connection with the Dress Shirt Factory is the Potterhill Laundry, Paisley, where all the dressing of shirts, collars, and fronts manufactured at Leith is now carried on.

Creamery and Margarine Factory, Bladnoch, Wigtownshire.

TO cope with the demand for supplies of fresh butter, and also with a view to the manufacturing of margarine, the Creamery and Margarine Factory here shown was erected at Bladnoch, Wigtownshire, during 1899. At a later date an Auxiliary Creamery, situated at Whithorn in the same shire, was opened. Placed in the midst of a purely agricultural district, where the desirable adjuncts of clear atmosphere and absence of dust or smoke help the purity of the products, these Creameries have proved very successful.

Complete electrical installations have been fitted up, and the machinery is of the latest type. Consignments of the productions are forwarded direct to societies daily, as ordered, and extensive Piggeries have also been established.



Creamery and Margarine Factory, Bladnoch, Wigtonshire.
ESTABLISHED 1864.



Fish-Curing Works, Aberdeen.

ESTABLISHED 1899.

Fish-Curing Works, Aberdeen.

THE growing trade in fresh and cured fish led the Directors of the S.C.W.S. to consider the advisability of undertaking this industry, and, in 1899, Fish-Curing Works were started at Aberdeen, the largest fishing centre on the East Coast of Scotland. The original rented premises were soon found inadequate for the requirements of the Department, and, later, ground was leased from the Aberdeen Harbour Trust and the buildings shown on the opposite page erected.

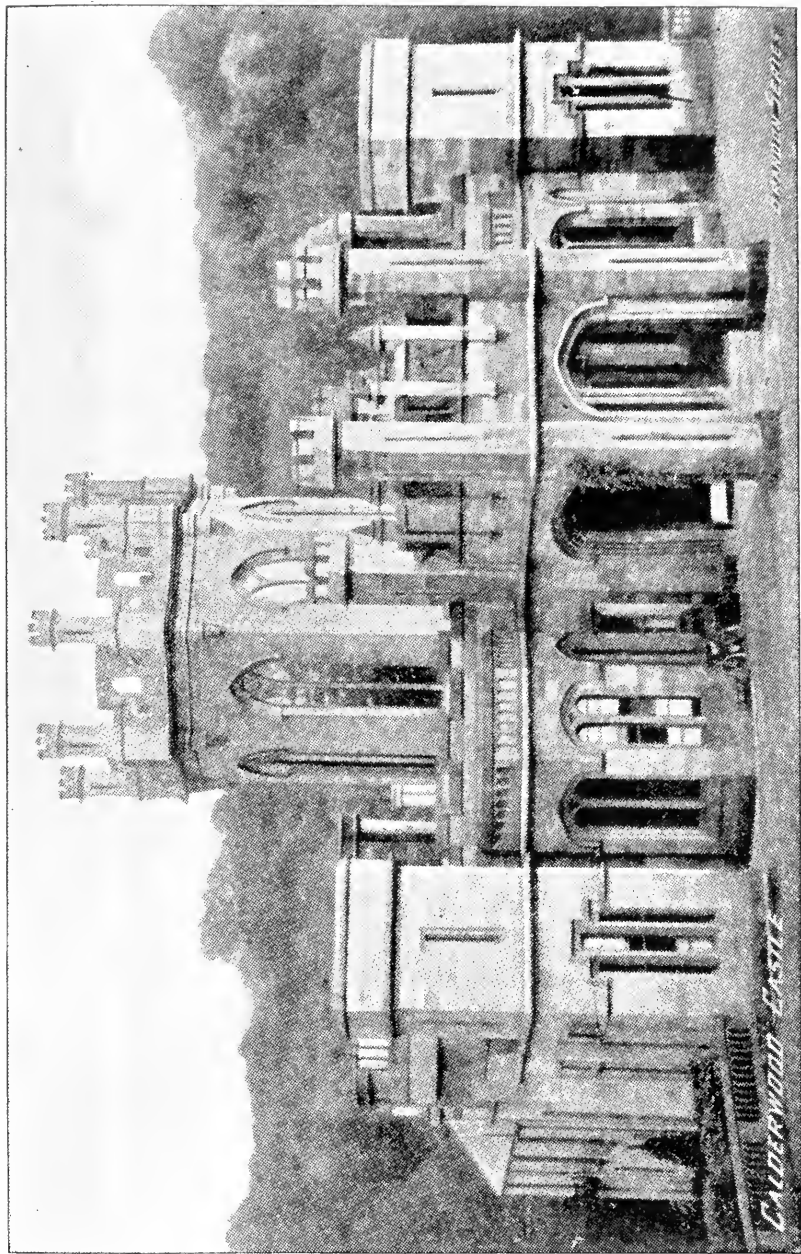
From the Aberdeen depot boats are engaged at Scalloway and Lerwick, Shetland, and other ports, to fish for the Wholesale, and a very successful trade is now done, over 2,000 tons of fish being dealt with annually. Supplies of fresh fish are dispatched daily to the societies, and large quantities are salted and cured in various ways. A complete plant for the rendering of cod liver oil was recently installed, and in this a growing trade is now done.

Calderwood Castle and Estate, Lanarkshire.

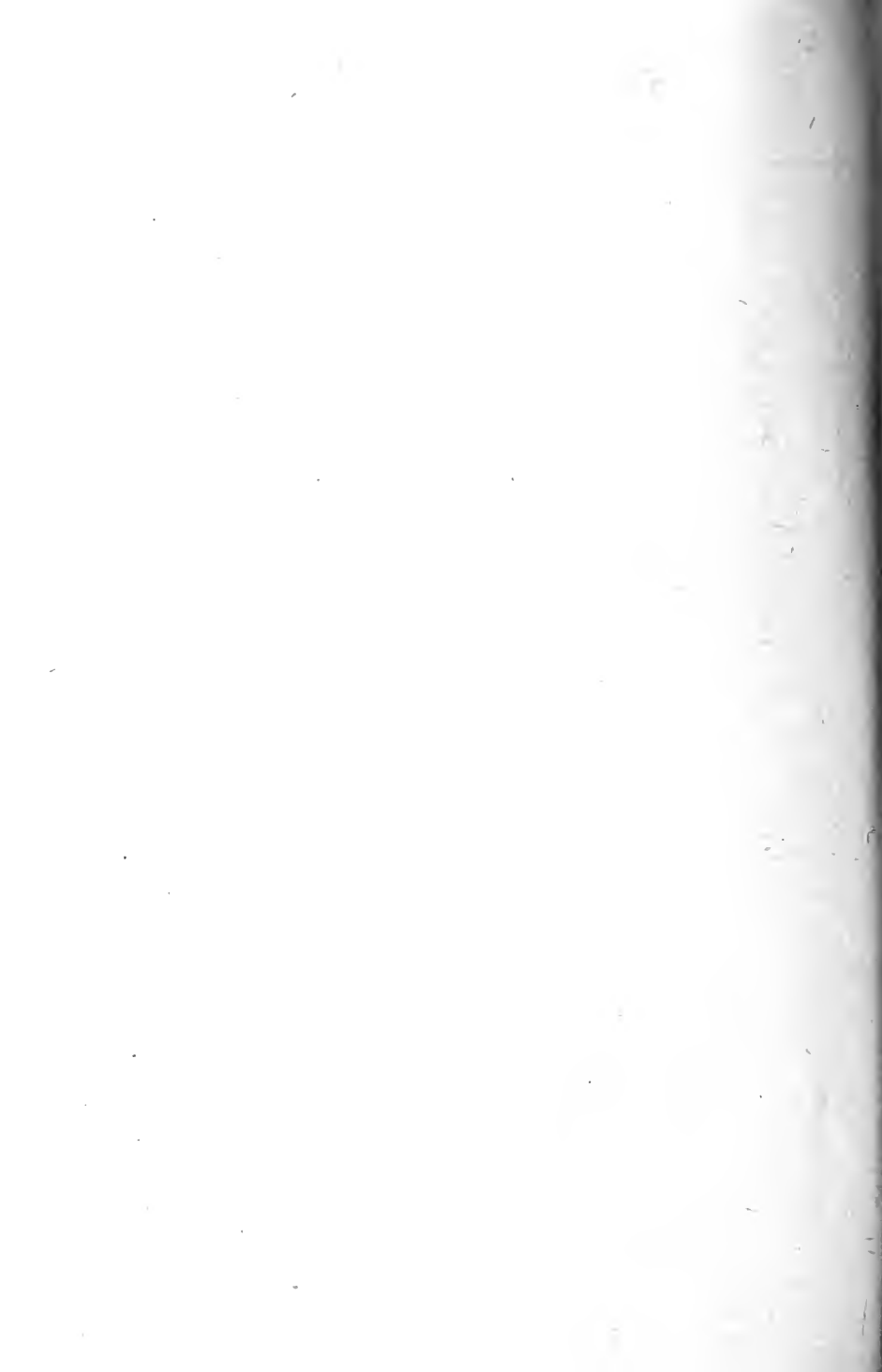
BY virtue of powers entrusted to the Directors to acquire in Scotland (or in Ireland) such estates or lands as would be available for fruit-growing and general agriculture, the rich and beautiful estate of Calderwood, lying about eight miles east of Glasgow, passed in 1904 into possession of the Scottish Co-operative Wholesale Society.

The Estate extends to 1,113 acres, and includes the village of Maxwellton. About half of it is let as farms, and of the remainder 350 acres have already been devoted by the Society to farming and the cultivation of fruit, vegetables, flowers, and plants. One and a half acres have been laid out for the rearing of tomatoes under glass; and a rhubarb-house covering half an acre has been erected for growing the early or forced variety of that plant.

Self-contained cottages have been erected by the Society near the village of Maxwellton, and the capability of the Estate generally is receiving the careful attention of the Directors.



Calderwood Castle and Estate.
Acquired 1904.



Cash Remittance.

Cheques must be made payable to the Society.

LIST OF BRANCHES OF THE UNION BANK OF SCOTLAND LIMITED.

HEAD OFFICES:—GLASGOW, INGRAM STREET; EDINBURGH, GEORGE STREET.
LONDON OFFICE:—62, CORNHILL, E.C.

BRANCHES:

Aberdeen, Castle Street.	Edinburgh, Lothian Road.	Kirkwall.
" Fishmarket.	" Morningside.	Kirriemuir.
" George Street.	" Murrayfield.	Ladybank.
" Holburn.	" Newington.	Largs.
" Torry.	" North Merchiston.	Larkhall.
" West End.	" Norton Park.	Leith.
Aberfeldy.	" Piershill.	" Leith Walk.
Aberlour, Strathspey.	" S'th Morningside.	Lerwick.
Aloa.	Edzell.	Leslie.
Alva.	Elgin.	Lochgelly, Fifeshire.
Ardrishaig.	Ellon.	Lochgilthead.
Ardrrossan.	Errol.	Macduff.
Auchterarder.	Fochabers.	Maybole.
Auchtermuchty.	Forfar.	Mearns (sub to Barrhead).
Ayr.	Fraserburgh.	Millport.
Ballater.	Galston.	Moffat.
Banchory.	Gatehouse.	Moniaive.
Banff.	Girvan.	Motherwell.
Barrhead.	Glasgow, Anderston.	New Aberdour (open on Mon-
Barrhill.	" Bridgeton Cross.	days and Fridays—sub to
Bathgate.	" Buchanan Street.	Rosehearty).
Beith.	" Charing Cross.	New Pitligo.
Blair-Atholl (sub to Pitlochry).	" Cowcaddens.	Paisley.
Blairgowrie.	" Dennistoun.	" Wellmeadow.
Bo'ness.	" Eglinton Street.	Partick.
Braemar.	" Hillhead.	Perth.
Brechin.	" Hope Street.	Peterhead.
Bridge of Allan.	" Hyndland.	Pitlochry.
Buckie, Banffshire.	" Kinning Park.	Port-Glasgow.
Campbeltown.	" Maryhill.	Portsoy.
Castle-Douglas.	" St. Vincent Street.	Renfrew.
Clydebank.	" Shawlands.	Rosehearty.
Coatbridge.	" Springburn.	St. Margaret's Hope, Orkney.
Coupar-Angus.	" Stockwell.	Scalloway, Shetland (sub to
Crieff.	" Tradeston.	Lerwick).
Cullen.	" Trongate.	Shettleston.
Dalbeattie.	" Union Street.	Stewarton.
Dalry, Galloway.	Glencraig, Fife (open on Mon-	Stirling.
Darvel (sub to Galston).	days, Wednesdays, and Satur-	Stonehouse.
Doune.	days—sub to Lochgelly).	Strachur, Lochfyne (open on
Dumbarton.	Gourock.	Thursdays—sub to Inveraray).
Dumfries.	Govan.	Stranraer.
Dunblane.	Greenock.	Strathaven.
Dundee.	Hamilton.	Stromness.
Dunfermline.	Helensburgh.	Tarbert, Lochfyne.
Dunkeld.	Huntly.	Tarland.
Dunning.	Inveraray.	Thornhill.
Dunoon.	Inverness.	Thornton, Fife (open on Mon-
Edinburgh, Blackhall.	Inverurie.	days and Market Days—sub
" Chambers Street.	Irvine.	to Kirkcaldy).
" Golden Acre.	Johnstone.	Tillicoultry.
" Gorgie Markets	Keith.	Tollcross (Glasgow).
(open on Tuesdays	Killin.	Troon.
and Wednesdays—	Kilmarnock.	Turriff.
sub to Haymarket).	" Riccarton.	Wick.
" Haymarket.	Kincardine.	
" Hunter Square.	Kirkcaldy.	

STATEMENT SHOWING THE PROGRESS OF THE SOCIETY FROM ITS COMMENCEMENT IN
SEPTEMBER, 1868, TO DATE.

Period.	Number of Shares Subscribed by Societies.	Number of Shares Subscribed by Employés.	Share Capital paid up.	Deposits, including Reserve and Insurance Funds.	Net Sales.			Increase over Previous Period.	Rate per cent.	Expenses.			Rate per £ of Sales.
					£	s.	d.			£	s.	d.	
2 Years ended November, 1870..	*691	....	2,668	9,875	196,041	1 11	....	....	2,738	15 2	3 3
5 " " " 1875..	†27,112	....	11,765	44,965	1,649,795	7 1	1,453,754	5 2	24,541	1 9	3 5	
5 " " " 1880..	41,584	....	19,159	91,020	3,122,560	6 7	1,472,864	19 6	50,422	9 2	4 1	
5 " " " 1885..	70,066	....	34,257	254,688	6,078,941	15 0	2,956,281	8 5	109,185	9 0	4 3	
5 " " December, 1890..	1117,664	....	84,454	490,868	10,380,405	1 10	4,801,469	6 10	206,108	0 10	4 7	
5 " " " 1895..	†171,985	3,099	169,906	964,963	15,574,412	2 4	5,194,007	0 6	850,127	5 1	5 4		
5 " " " 1900..	253,276	6,481	254,076	1,422,689	23,398,585	13 11	7,824,173	11 7	534,373	3 2	5 4		
5 " " " 1905..	345,226	12,271	352,791	2,427,998	31,696,361	2 11	8,497,775	9 0	769,511	1 10	5 7		
1 Year " " 1906..	365,907	12,843	375,198	2,575,422	7,140,182	10 10	200,444	4 10	169,013	10 0	5 7		
1 " " " 1907..	331,271	13,436	390,277	2,668,968	7,603,460	7 0	463,277	16 2	176,638	6 0	5 7		
1 " " " 1908..	393,549	14,206	404,013	2,898,032	7,531,126	8 0	†72,333	19 0	186,697	4 0	6 0		
1 " " " 1909..	400,618	15,159	411,010	2,935,683	7,457,136	3 9	†73,990	4 8	188,523	19 2	6 0		
6 Months " June 25, 1910..	403,233	15,464	419,709	3,004,519	8,764,111	16 9	174,412	1 5	94,658	7 7	6 1		
Totals to June 25, 1910	403,233	15,464	419,709	3,004,519	125,793,219	17 11	....	....	2,852,178	12 9	5 4

* £5 each.

† 10s. each.

‡ 15s. each.

§ 30s. each.

|| Decrease.

STATEMENT SHOWING THE PROGRESS OF THE SOCIETY FROM ITS COMMENCEMENT IN
SEPTEMBER, 1868, TO DATE—*continued.*

Period.	Net Profit.	Average Dividend.	RESERVE AND INSURANCE FUNDS.				Depreciation on Buildings and Plant.		
			Added.		Withdrawn.			Amount of Funds.	
			£	s. d.	£	s. d.		£	s. d.
2 Years ended November, 1870.....	3,770 17 0	d. 4	436 5 11	.....	436 5 11	250 0 5		
5 " " 1875.....	32,798 8 0	4½	2,798 1 2	826 14 8	2,402 12 10	2,315 9 10			
5 " " 1880.....	68,403 16 5	4½	7,782 14 0	1,780 16 10	8,404 10 0	4,516 19 2			
5 " " 1885.....	144,648 4 0	5½	19,534 8 7	6,684 14 0	21,254 4 7	11,277 8 6			
5 " " December, 1890.....	289,518 7 11	6½	42,599 12 10	10,971 7 5	52,882 10 0	27,299 8 10			
5 " " 1895.....	495,060 10 1	6½	76,710 8 7	50,661 15 6	78,981 3 1	120,129 16 8			
5 " " 1900.....	932,867 11 4	7½	161,687 12 7	27,193 11 6	213,425 4 2	247,801 18 1			
5 " " 1905.....	1,220,292 6 7	8	233,427 14 6	39,028 15 8	407,824 3 0	275,605 4 4			
1 Year " 1906.....	280,434 12 6	8	48,110 1 4	11,231 15 8	444,702 8 8	73,085 14 3			
1 " " 1907.....	289,197 16 10	8	47,448 2 11	8,949 10 9	433,201 0 10	62,461 2 4			
1 " " 1908.....	263,577 6 4	8	48,998 6 4	6,811 4 5	625,988 2 9	53,117 4 5			
1 " " 1909.....	271,926 18 6	8	50,454 8 0	8,138 10 11	567,703 19 10	62,111 11 1			
6 Months " June 25, 1910.....	133,168 9 1	8	26,200 8 3	6,821 15 11	587,091 12 2	30,375 5 7			
Totals to June 25, 1910.....	4,435,660 4 7	..	766,192 5 0	179,100 12 10	587,091 12 2	970,316 18 6			

GLASGOW GROCERY AND PROVISION DEPARTMENTS.

Period.	NET SALES.												Rate per £ of Stocks.				
	Drapery and Boots.		Dundee.		Kilmarnock.		Glasgow.		Total.		Expenses.			Net Profit.	Rate per £ of Sales.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.				£	s. d.
2½ Years ended Nov., 1870..	.....	.....	.....	.....	.....	.....	196,041	1 11	193,041	1 11	2,738	15 2	3 4	3,770	17 0	4 6	9,060
5 " " 1875..	.....	.....	.....	.....	.....	.....	1,649,795	7 1	1,649,795	7 1	24,541	1 9	3 6	32,798	8 0	4 7	29,400
5 " " 1880..	293,990	6 2	.....	.....	.....	.....	2,487,052	12 5	2,781,042	18 7	45,425	19 0	3 9	60,102	10 4	5 1	43,190
5 " " 1885..	155,347	8 11	21,507	10 0	12,982	1 4	8,697,796	1 6	3,887,683	1 9	60,284	9 3	3 7	80,069	5 7	4 9	28,190
5 " " Dec., 1890..	.....	.....	.....	.....	.....	.....	5,176,664	9 2	5,176,664	9 2	75,677	13 5	3 5	121,135	11 2	5 6	63,000
5 " " 1895..	.....	.....	.....	.....	.....	.....	7,707,270	3 11	7,707,270	3 11	130,547	16 8	3 7	189,795	18 3	5 9	80,424
5 " " 1900..	.....	.....	.....	.....	.....	.....	11,609,641	11 0	11,609,641	11 0	164,998	12 4	3 4	340,881	12 6	7 6	85,803
5 " " 1905..	.....	.....	.....	.....	.....	.....	16,161,931	12 3	16,161,931	12 3	220,670	13 4	3 2	460,604	17 8	6 8	108,410
1 Year " " 1906..	.....	.....	.....	.....	.....	.....	3,657,010	12 10	3,657,010	12 10	49,236	13 8	3 2	109,158	10 6	7 2	105,443
1 " " 1907..	.....	.....	.....	.....	.....	.....	3,876,291	17 2	3,876,291	17 2	52,218	9 2	8 2	110,743	1 4	6 8	214,579
1 " " 1908..	.....	.....	.....	.....	.....	.....	3,866,935	18 7	3,866,935	18 7	54,793	18 1	8 4	113,967	7 7	6 9	135,184
1 " " 1909..	.....	.....	.....	.....	.....	.....	3,791,601	11 2	3,791,601	11 2	53,851	13 2	3 4	112,481	0 11	7 1	121,777
6 Months " June 25, 1910..	.....	.....	.....	.....	.....	.....	1,919,483	1 6	1,919,483	1 6	26,550	16 6	8 97	57,084	5 8	7 13	113,805
Totals.....	449,337	15 1	21,507	10 0	12,982	1 4	65,797,516	0 6	66,281,943	6 11	951,696	6 6	8 4	1,790,993	6 6	8 5	.....

GROCERY DEPARTMENT, LEITH.

Period.	Net Sales.		Expenses.		Rate per £ of Sales.		Net Profit.		Rate per £ of Sales.		Stocks.
	£	s. d.	£	s. d.	d.	s. d.	£	s. d.	d.	s. d.	
4 Years ended October, 1880.....	341,617	8 0	4,996	10 2	3·5	8,301	6 1	5·8	8,410		
5 " " 1885.....	1,299,895	19 6	18,263	10 5	3·3	34,039	9 9	6·2	29,750		
5 " " December, 1890.....	2,717,040	17 4	39,141	1 0	3·4	68,839	15 7	6·0	34,600		
5 " " 1895.....	3,646,429	13 4	52,328	11 3	3·4	91,462	2 7	6·0	31,647		
5 " " 1900.....	4,650,166	9 11	60,880	0 7	3·1	139,842	11 0	7·2	38,279		
5 " " 1905.....	6,283,990	18 5	82,240	19 1	3·1	197,277	13 6	7·5	46,954		
1 Year " 1906.....	1,387,810	4 9	21,033	4 5	3·6	45,329	5 7	7·8	42,014		
1 " " 1907.....	1,449,480	16 9	21,962	15 0	3·6	46,707	13 10	7·7	56,899		
1 " " 1908.....	1,470,691	0 3	23,613	16 0	3·8	49,531	16 6	8·0	39,865		
1 " " 1909.....	1,480,035	1 4	23,727	9 7	3·8	48,561	13 1	8·0	51,595		
6 Months " June 25, 1910.....	739,526	9 3	11,734	4 9	3·81	24,591	12 10	7·98	39,205		
Totals.....	25,466,684	18 10	359,875	2 3	3·4	753,955	0 4	7·1	.....	

GROCERY DEPARTMENT, KILMARNOCK.

Period.	Net Sales.		Expenses.		Rate per £ of Sales.		Net Profit.		Rate per £ of Sales.		Stocks.
	£	s. d.	£	s. d.	d.	s. d.	£	s. d.	d.	s. d.	
3½ Years ended October, 1885.....	136,835	15 11	2,952	19 11	5·1	3 5	3,151	1 3	5·5	2,300	£
5 " " December, 1890.....	269,960	11 5	4,309	19 4	3·7	4 2	9,037	4 2	8·0	2,400	
5 " " " 1895.....	365,040	0 8	7,180	4 11	4·7	3 8·5	12,962	11 3	8·5	2,030	
5 " " " 1900.....	514,966	15 3	10,467	16 8	4·8	4 3	17,185	4 3	8·0	3,848	
5 " " " 1905.....	646,975	18 6	11,485	4 4	4·2	10 8·2	22,192	16 10	8·2	5,135	
1 Year " " 1906.....	98,640	6 2	2,147	4 9	5·5	7 4·9	1,906	13 7	4·9	3,856	
1 " " " 1907.....	106,596	17 9	2,262	13 1	5·1	4 11·7	5,203	1 4	11·7	3,458	
1 " " " 1908.....	104,765	6 1	2,300	3 10	5·2	3 7·0	3,069	18 3	7·0	3,279	
1 " " " 1909.....	102,669	16 2	2,164	12 4	5·06	0 5·58	2,390	19 0	5·58	4,528	
6 Months " June 25, 1910.....	52,276	17 11	961	6 8	4·41	9 5·12	1,118	1 9	5·12	2,253	
Totals.....	2,893,728	5 10	46,232	5 10	4·6	8 7·8	78,917	11 8	7·8	.....

GROCERY DEPARTMENT, DUNDEE.

Period.	Net Sales.		Expenses.		Rate per £ of Sales.		Net Profit.		Rate per £ of Sales.		Stocks.
	£	s. d.	£	s. d.	d.	s. d.	£	s. d.	d.	s. d.	
3½ Years ended October, 1885.....	150,955	18 1	3,436	7 9	5·4	1,628	4 2	2·5	2,890		£
5 " " December, 1890.....	320,587	3 5	5,614	14 0	4·2	5,085	2 10	3·7	4,070		
5 " " " 1895.....	450,497	14 8	6,239	6 5	3·3	11,080	15 11	5·9	2,260		
5 " " " 1900.....	558,835	10 6	6,563	2 1	2·8	15,747	19 6	6·7	1,853		
5 " " " 1905.....	719,789	10 1	7,382	11 6	2·4	23,288	5 10	7·7	3,361		
1 Year " " 1906.....	171,057	2 11	1,775	8 2	2·5	5,461	7 4	7·7	2,503		
1 " " " 1907.....	189,016	13 8	1,731	5 8	2·2	6,603	12 11	8·4	2,826		
1 " " " 1908.....	195,095	0 10	1,889	16 0	2·3	6,771	5 0	8·3	3,131		
1 " " " 1909.....	201,168	17 3	2,349	0 6	2·80	6,417	10 9	7·65	5,254		
6 Months " " June 25, 1910.....	98,163	8 6	1,398	2 5	3·42	3,151	3 0	7·70	4,611		
Totals.....	3,055,166	19 11	38,379	14 6	3·0	85,185	7 3	6·7	....	

DRAPERY DEPARTMENT.

Period.	Net Sales.			Expenses.			Rate Per £ of Sales.			Net Profit.			Rate Per £ of Sales.			Stocks.
	£	s.	d.	£	s.	d.	d.	s.	d.	£	s.	d.	d.	s.	d.	
*3½ Years ended October, 1885.....	529,694	8	2	20,815	4	5	9.4	20,314	11	1	9.2	20,314	11	1	35,990	
5 " " December, 1890.....	1,195,918	8	3	50,398	9	7	10.1	50,920	4	4	10.2	50,920	4	4	64,000	
5 " " " 1895.....	2,057,557	6	1	97,338	9	6	11.3	79,958	18	8	9.3	79,958	18	8	103,971	
5 " " " 1900.....	3,351,714	13	11	156,926	2	11	11.2	146,985	18	8	10.5	146,985	18	8	149,209	
5 " " " 1905.....	4,357,505	3	11	236,516	14	0	13.0	142,977	7	9	7.8	142,977	7	9	150,550	
1 Year " " 1906.....	994,561	4	9	51,082	7	6	12.3	33,156	15	10	8.0	33,156	15	10	155,260	
1 " " " 1907.....	1,053,726	5	10	53,353	8	8	12.1	37,011	4	11	8.5	37,011	4	11	161,333	
1 " " " 1908.....	1,013,607	14	1	56,223	8	7	13.3	33,214	10	7	7.8	33,214	10	7	165,194	
1 " " " 1909.....	994,304	5	3	58,653	15	7	14.15	26,699	18	10	6.44	26,699	18	10	164,745	
6 Months " June 25, 1910.....	505,834	11	2	29,835	18	0	14.15	14,789	17	1	7.01	14,789	17	1	182,578	
Totals.....	16,054,419	1	5	811,138	18	9	12.1	586,029	7	9	8.7	586,029	7	9	.....

* Includes Boots and Furniture to 1884.

BOOT AND SHOE DEPARTMENT.

Period.	Net Sales.			Expenses.			Rate per £ of Sales.			Net Profit.			Rate per £ of Sales.			Stocks.		
	£	s.	d.	£	s.	d.	d.	s.	d.	£	s.	d.	d.	s.	d.	£	s.	d.
1 Year ended October, 1885	55,467	0	1	1,602	18	5	6.9	2,481	18	3	10.7	11,520						
5 Years " December, 1890	427,110	9	1	15,177	13	2	8.5	10,991	17	9	6.1	14,360						
5 " " " 1895	781,264	3	8	31,492	10	8	9.6	23,802	16	7	7.3	34,754						
5 " " " 1900	1,372,450	4	4	53,697	13	5	9.3	37,308	11	3	6.5	66,107						
5 " " " 1905	1,871,172	13	4	78,858	5	9	10.1	51,891	19	3	6.6	88,085						
1 Year " " 1906	435,020	13	11	17,795	10	4	9.8	13,905	6	8	7.7	92,422						
1 " " " 1907	470,277	9	5	18,141	0	0	9.3	14,888	6	5	7.6	69,742						
1 " " " 1908	442,414	17	4	19,050	17	9	10.3	12,091	2	3	6.5	90,735						
1 " " " 1909	448,269	16	3	19,996	1	0	10.70	11,510	6	6	6.16	87,995						
6 Months ended June 25, 1910	218,972	3	1	9,768	19	10	10.71	6,738	17	11	7.38	89,519						
Totals	6,522,419	10	6	265,581	10	4	9.7	185,606	2	10	6.8	.....					

FURNITURE AND FURNISHING DEPARTMENT.

Period.	Net Sales.			Expenses.			Rate per £ of Sales.			Net Profit.			Rate per £ of Sales.			Stocks.		
	£	s.	d.	£	s.	d.	d.	s.	d.	£	s.	d.	d.	s.	d.	£	s.	d.
1 Year ended October, 1885	18,459	11	6	1,285	5	9	16.7	431	3	11	5.6	5,600						
5 Years " December, 1890	250,296	11	9	15,798	1	2	15.1	11,842	11	11	11.3	13,600						
5 " " 1895	494,445	18	0	35,005	5	8	16.9	22,516	2	0	6.1	20,509						
5 " " 1900	1,031,234	6	10	80,789	15	0	18.8	39,502	7	11	9.1	43,758						
5 " " 1905	1,364,121	12	3	122,356	14	10	21.5	27,067	12	8	4.7	51,046						
1 Year " 1906	287,199	15	1	25,848	1	2	21.7	8,753	12	7	7.3	54,692						
1 " " 1907	311,348	3	10	26,868	14	5	20.6	10,737	6	4	8.2	55,601						
1 " " 1908	295,536	6	10	28,665	8	9	23.2	6,020	16	6	4.9	56,164						
1 " " 1909	267,070	14	11	27,781	7	0	24.96	3,782	12	8	3.39	56,506						
6 Months ended June 25, 1910	140,353	18	5	14,408	19	5	24.58	2,707	1	3	4.62	56,705						
Totals	4,460,071	19	5	378,797	13	2	20.3	133,361	7	9	7.1	.....					

TAILORING FACTORY.

Period.	Transfers.		Production.		Expenses on Production.		Rate per cent.		Net Profit.		Rate per cent.		Stocks.	
	£	s. d.	£	s. d.	£	s. d.	Rate per cent.		£	s. d.	Rate per cent.		£	s. d.
3½ Years ended Oct. 31, 1885...	8,829	18 6	8,829	18 6	5,785	11 9	65.52		138	14 1	1.67		£	445
3½ " " Dec. 29, 1888..	22,664	0 11	22,637	17 11	14,004	16 1	61.86		447	5 1	1.97		£	1,083
3 " " " 26, 1891..	36,236	17 9	36,294	7 3	20,700	14 4	57.03		3,568	6 9	9.88		£	1,222
3 " " " 29, 1894..	47,454	9 1	47,426	18 10	26,665	10 1	56.22		5,765	10 9	12.15		£	1,177
3 " " " 25, 1897..	65,408	11 4	68,950	8 8	33,208	6 9	48.16		10,253	6 4	14.87		£	1,332
3 " " " 29, 1900..	66,275	19 9	66,217	7 11	35,527	9 2	53.65		9,959	1 9	15.04		£	2,106
5 " " " 26, 1903..	67,510	19 5	67,658	8 8	39,687	16 7	58.66		4,967	14 1	7.34		£	2,354
3 " " " 29, 1906..	67,288	4 3	67,526	18 7	42,120	1 0	62.37		3,096	4 8	4.58		£	2,049
3 " " " 25, 1909..	74,346	13 2	74,839	5 5	45,676	19 6	61.03		2,284	17 5	3.05		£	3,149
6 Months " June 25, 1910..	12,278	6 9	11,408	8 10	7,374	5 6	64.64		276	12 3	2.42		£	2,319
Totals.....	468,244	0 11	471,790	0 7	270,751	10 9	57.39		40,757	13 2	8.64		£	..

WOOLLEN SHIRT FACTORY.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.			Net Profit.			Rate per cent.			Stocks.							
	£	s.	d.	£	s.	d.	£	s.	d.	Rate	per cent.	£	s.	d.	Rate	per cent.	£	s.	d.	Rate	per cent.	£	s.	d.		
3½ Years ended Oct. 31, 1885..	3,238	11	4	3,238	11	4	2,448	16	0	75.44		134	2	11	4.13		70									
3½ " " Dec. 29, 1888..	5,893	8	9	5,923	17	11	3,743	10	6	63.19		99	3	3	1.67		112									
3 " " " 26, 1891..	9,047	2	11	9,011	15	11	5,556	7	7	61.65		799	10	6	8.86		120									
3 " " " 29, 1894..	11,975	1	1	12,023	2	6	7,553	19	2	62.82		1,207	15	6	10.03		764									
3 " " " 25, 1897..	27,485	16	3	27,482	2	0	14,302	0	11	52.04		2,060	14	4	7.49		2,239									
3 " " " 29, 1900..	38,975	4	5	39,291	15	0	21,992	8	9	55.97		1,427	2	0	3.63		2,230									
3 " " " 26, 1903..	24,797	14	11	24,745	7	3	15,258	15	1	61.66		2,005	13	7	8.10		226									
3 " " " 29, 1906..	25,608	10	4	25,599	16	5	15,584	16	4	60.88		4,169	3	10	16.28		60									
3 " " " 25, 1909..	28,861	6	0	28,866	2	3	18,058	8	8	62.55		2,127	6	1	7.36		82									
6 Months " June 25, 1910..	5,070	17	1	5,070	1	1	3,065	5	0	60.45		651	2	1	12.84		72									
Totals.....	180,953	13	1	181,252	11	8	107,559	8	0	59.34		14,681	14	1	8.10		..									

NOTE.—Until June 29th, 1901, the above figures include Underclothing Factory.

ARTISAN CLOTHING FACTORY.

Period.	Transfers.		Production.		Expenses on Production.		Rate per cent.		Net Profit.		Rate per cent.		Stocks.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
3 Years ended Dec. 30, 1898..	8,212	17 10	8,308	4 7	5,708	0 7	68.70		266	10 5	3.20		476	
3 " " 26, 1896..	10,851	2 6	10,837	15 0	7,301	19 0	67.37		759	12 4	7.00		203	
3 " " 30, 1899..	13,847	16 3	13,792	2 11	9,619	1 3	69.74		1,376	8 10	9.84		150	
3 " " 27, 1902..	18,565	19 9	18,557	13 11	13,440	6 8	72.42		1,590	9 7	8.24		320	
3 " " 30, 1905..	19,891	11 8	20,103	13 8	15,670	2 6	77.95		286	4 5	1.42		484	
3 " " 26, 1908..	27,109	10 6	27,240	16 2	20,185	2 8	74.10		1,066	17 7	3.91		927	
1 " " 25, 1909..	8,556	5 9	8,565	13 2	6,372	7 8	74.89		331	8 11	3.86		1,015	
6 Months " June 25, 1910..	4,780	19 11	4,729	16 9	3,441	15 5	72.76		166	10 6	3.51		939	
Totals.....	111,816	4 2	112,135	16 2	81,738	15 9	72.89		5,784	2 7	5.16		..	

MANTLE FACTORY.

Period.	Transfers.		Production.		Expenses on Production.		Rate per cent.		Net Profit.		Rate per cent.		Stocks.
	£	s. d.	£	s. d.	£	s. d.	Rate per cent.	Rate per cent.	£	s. d.	Rate per cent.	Rate per cent.	
3 Years ended Dec. 30, 1893..	7,390	3 10	7,420	4 9	4,893	2 7	65.94		*305	12 10	4.11		£ 382
3 " " 25, 1896..	8,672	8 2	8,664	7 5	4,886	19 4	56.39		394	6 8	4.55		168
3 " " 30, 1899..	12,098	18 8	12,096	18 8	7,553	7 1	62.52		740	13 8	6.12		175
3 " " 27, 1902..	16,198	15 1	16,198	15 1	10,385	3 5	64.11		1,230	4 7	7.59		273
3 " " 30, 1905..	13,997	5 0	13,997	5 0	8,959	9 11	66.87		1,243	15 0	9.23		343
3 " " 26, 1903..	12,318	8 5	12,318	8 5	8,998	11 8	70.20		863	1 10	6.73		149
1 " " 25, 1909..	4,146	1 3	4,149	8 11	2,868	13 9	69.12		237	11 2	5.71		112
6 Months " June 25, 1910..	2,165	13 3	2,166	5 7	1,459	0 3	67.36		91	2 7	4.20		141
Totals.....	76,887	13 8	76,911	13 10	50,014	8 0	65.03		4,495	2 8	5.84		..

* Loss.

BOOT FACTORY.

Period.	Transfers.		Production.		Expenses on Production.		Rate per cent.		Net Profit.		Rate per cent.		Stocks.
	£	s. d.	£	s. d.	£	s. d.	Rate per cent.	Rate per cent.	£	s. d.	Rate per cent.	Rate per cent.	
3 Years ended Dec. 31, 1887..	81,477	19 2	81,455	15 8	25,676	6 1	31.52		2,445	18 3	3.00		5,406
3 " " 27, 1890..	145,211	19 6	152,579	1 9	54,330	17 1	35.61		7,923	1 8	5.19		17,349
3 " " 30, 1893..	252,585	16 10	257,578	3 1	94,375	9 1	36.64		15,923	5 5	6.18		20,696
3 " " 26, 1896..	333,550	17 0	350,181	8 0	129,581	1 3	37.00		23,285	8 10	6.05		34,019
3 " " 30, 1899..	509,304	12 7	511,422	8 5	188,686	2 1	36.89		23,414	13 0	4.58		47,896
3 " " 27, 1902..	712,738	5 11	717,915	5 9	233,671	17 10	32.57		26,374	12 4	3.75		48,886
3 " " 30, 1905..	715,510	11 8	707,309	10 2	225,043	3 3	31.32		17,160	0 4	2.43		43,063
3 " " 26, 1908..	737,135	0 0	803,192	18 5	222,454	8 1	27.69		19,140	19 3	2.38		49,532
1 " " 25, 1909..	257,853	1 5	257,929	7 2	73,092	6 7	28.33		5,993	1 8	2.32		46,579
6 Months " June 25, 1910..	133,337	8 6	134,874	18 3	36,573	13 3	27.12		4,083	6 4	3.03		50,742
Totals.....	3,938,705	12 7	3,973,838	16 8	1,283,435	4 7	32.30		146,244	7 1	3.68		..

CABINET WORKS.

Period.	Transfers.		Production.		Expenses on Production.		Rate per cent.	Net Profit.		Rate per cent.	Stocks.
	£	s. d.	£	s. d.	£	s. d.		£	s. d.		
3 Years ended Dec. 31, 1887..	6,009	0 4	6,077	10 9	3,309	9 10	54.45	187	13 6	3.07	£ 1,069
3 " " 27, 1890..	25,083	2 2	25,524	2 9	13,448	13 10	52.69	1,062	11 6	4.16	4,975
3 " " 30, 1893..	48,081	15 11	50,187	13 3	27,243	16 2	54.28	2,226	19 9	4.44	8,696
3 " " 26, 1896..	65,163	8 0	62,799	1 9	35,343	8 8	56.28	3,467	14 0	5.52	10,384
3 " " 30, 1893..	98,438	6 10	97,781	3 2	52,900	13 5	54.10	3,873	3 2	3.96	15,660
3 " " 27, 1902..	142,598	1 1	144,451	3 0	75,190	17 8	52.05	7,597	10 4	5.26	22,104
3 " " 30, 1905..	133,794	15 5	141,134	9 7	70,061	16 10	49.64	4,907	15 11	3.48	18,574
3 " " 26, 1908..	139,589	13 10	141,080	0 7	70,325	13 0	49.85	3,211	12 1	2.28	18,587
1 Year " 25, 1909..	38,432	4 0	36,504	6 2	20,798	8 2	56.97	*752	16 3	*2.06	15,443
6 Months " June 25, 1910..	17,906	0 11	17,760	15 3	9,932	3 9	55.92	311	7 5	1.75	15,596
Totals.....	715,096	8 6	723,900	6 3	378,555	1 4	52.34	26,093	11 5	3.61	

* Loss.

HOSIERY FACTORY.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.			Net Profit.			Rate per cent.			Stocks.				
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	Rate	per cent.	£	s.	d.	Rate	per cent.	£	s.	d.	
3 Years ended Dec. 28, 1895 ..	17,604	8	2	17,392	18	7	6,011	1	5	34	56	581	18	7	3	34	745						
3 " " 31, 1898 ..	27,674	2	0	28,859	13	5	9,508	17	7	32	95	1,695	0	10	5	87	2,190						
3 " " 28, 1901 ..	48,122	18	5	44,605	11	5	14,969	17	11	33	56	1,607	8	2	3	60	4,430						
3 " " 31, 1904 ..	63,662	10	3	62,202	6	8	20,989	3	6	33	66	1,261	0	2	2	02	2,492						
3 " " 28, 1907 ..	76,741	10	8	77,095	11	1	23,420	15	11	30	38	2,086	17	8	2	70	5,075						
1 Year " 26, 1908 ..	31,191	16	3	32,620	16	10	9,556	13	1	29	29	1,243	14	4	3	81	5,560						
1 " " 25, 1909 ..	31,837	10	8	31,592	12	0	9,757	4	9	30	88	292	5	8	0	92	5,966						
6 Months " June 25, 1910 ..	12,897	10	4	15,569	15	3	4,880	8	10	31	02	*96	14	8		*0	10,245						
Totals.....	304,732	6	9	309,939	5	3	98,994	3	0	31	94	8,671	10	9		2	80						

* Loss.

BRUSH FACTORY.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.	Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.		Rate per cent.	£	s.			d.	Rate per cent.	£
3 Years ended Dec. 31, 1892 ..	11,416	15	9	12,330	12	8	5,061	16	3	41.04	719	16	11	5.88	2,991
3 " " 28, 1895 ..	14,458	6	1	13,913	14	11	5,599	4	8	40.24	1,215	18	9	8.73	3,347
3 " " 31, 1898 ..	18,662	12	8	18,784	0	1	7,283	19	6	38.77	975	18	5	5.19	5,227
3 " " 28, 1901 ..	22,731	15	5	21,576	19	1	8,879	7	8	41.15	2,878	16	7	13.84	5,416
3 " " 31, 1904 ..	23,506	14	11	22,877	2	4	9,371	15	6	40.96	1,741	0	9	7.61	4,921
3 " " 28, 1907 ..	23,770	16	3	22,764	18	3	9,260	6	10	40.68	849	9	11	3.73	4,542
1 Year " 26, 1908 ..	7,158	8	1	7,318	11	9	3,090	9	3	42.22	99	16	11	1.35	5,130
1 " " 25, 1909 ..	6,774	4	2	6,092	13	7	2,821	8	8	46.30	*7	10	7	*0.12	4,058
6 Months " June 25, 1910 ..	3,401	2	8	3,067	7	5	1,483	16	0	48.35	*89	12	11	*2.90	3,566
Totals.....	131,880	16	0	128,726	0	1	52,852	4	4	41.06	8,383	14	9	6.51	....

* Loss.

PRINTING WORKS.

Period.	Transfers.			Production.			Expenses on Production.			Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.			Rate per cent.
3½ Years ended Dec. 27, 1890..	14,861	19	3	14,939	12	6	7,252	2	5	1,082	1	5	7·24	832
3 " " 30, 1893..	36,635	7	9	36,705	6	2	15,256	2	6	3,153	2	9	8·59	1,584
3 " " 26, 1896..	55,638	13	1	55,824	19	6	21,045	4	4	7,588	4	9	13·58	2,715
3 " " 30, 1899..	81,828	13	6	81,878	9	7	30,697	12	9	12,604	12	3	15·39	2,757
3 " " 27, 1902..	100,587	16	9	101,109	19	9	39,484	13	2	10,474	15	7	10·36	5,657
3 " " 30, 1905..	137,480	4	2	137,237	17	0	56,385	16	9	11,677	3	11	8·51	4,498
3 " " 26, 1908..	164,904	13	11	165,740	14	10	65,576	0	9	14,205	5	0	8·57	6,697
1 Year " 25, 1909..	56,940	19	5	56,486	18	2	23,598	7	3	2,286	0	4	4·04	7,085
6 Months " June 25, 1910..	31,022	13	4	31,407	11	6	12,816	17	5	870	16	10	2·77	7,012
Totals.....	679,901	1	2	681,331	9	0	272,112	17	4	63,937	2	10	9·38	....

PRESERVE WORKS.

Period.	Transfers.			Production.			Expenses on Production.			Rate per cent.			Net Profit.			Rate per cent.			Stocks.				
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	Rate per cent.	£	s.	d.	Rate per cent.	£	s.	d.	Rate per cent.	£	s.	d.
3½ Years ended Dec. 30, 1893..	135,154	4	5	148,276	19	1	15,072	1	6	10·57	7,447	0	2	20,553									
3 " " 26, 1896..	173,129	18	6	185,343	14	3	24,393	9	11	13·16	12,187	12	8	22,204									
3 " " 30, 1899..	213,860	19	5	212,996	19	7	28,315	19	1	13·29	21,800	16	6	20,818									
3 " " 27, 1902..	204,409	5	4	210,000	1	2	32,806	5	1	15·62	15,186	3	7	26,057									
3 " " 30, 1905..	263,052	12	9	261,632	7	4	41,669	12	5	15·92	15,345	17	5	27,556									
3 " " 26, 1908..	257,275	19	6	248,951	13	10	46,317	5	7	18·60	14,398	1	5	27,676									
1 Year " 25, 1909..	73,228	5	6	82,742	4	9	15,121	1	4	18·27	3,403	5	10	26,129									
6 Months " June 25, 1910..	48,010	8	2	37,691	2	9	7,697	10	0	20·42	2,264	19	1	11,581									
Totals,.....	1,368,141	13	7	1,387,635	2	9	211,993	4	11	15·28	92,033	16	8	....								

CONFECTIONERY WORKS.

Period.	Transfers. £ s. d.	Production. £ s. d.	Expenses on Production. £ s. d.	Rate per cent.	Net Profit. £ s. d.	Rate per cent.	Stocks. £
3½ Years ended Dec. 29, 1894...	33,584 3 4	35,119 6 10	7,663 15 3	21·82	*73 1 7	0·21	1,495
3 " " 25, 1897...	41,868 17 1	41,620 4 3	9,316 19 7	22·38	2,414 7 10	5·8	1,192
3 " " 29, 1900...	47,512 12 8	47,840 4 9	10,838 18 5	22·66	2,382 7 11	4·98	1,607
3 " " 26, 1903...	53,586 11 0	53,731 18 11	11,750 14 2	21·87	2,018 11 11	3·75	1,695
3 " " 29, 1906...	51,667 10 7	51,241 4 1	13,475 6 4	26·30	2,688 19 5	5·25	1,506
1 Year " 28, 1907...	17,492 8 1	17,749 11 0	4,694 2 0	26·43	295 10 8	1·65	1,920
1 " " 26, 1908...	17,160 17 10	16,852 18 4	4,586 1 0	27·21	735 13 5	4·36	1,768
1 " " 25, 1909...	17,862 8 9	17,801 7 7	4,639 19 9	26·06	862 17 1	4·84	1,521
6 Months " June 25, 1910...	9,850 4 11	10,034 7 11	2,533 19 8	25·25	535 5 8	5·33	2,442
Totals.....	290,585 14 3	291,991 3 8	69,499 16 2	23·80	11,860 12 4	4·06	....

* Loss.

TOBACCO FACTORY.

Period.	Transfers.			Production.			Expenses on Production.			Net Profit.			Rate per cent.	Stocks.
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
2½ Years ended Dec. 30, 1893..	142,245	15	2	148,071	19	1	11,687	3	7	5,733	7	8	3·87	15,580
3 " " 26, 1896..	286,241	16	2	288,746	15	8	18,561	11	0	11,869	18	6	4·11	25,478
3 " " 30, 1899..	378,389	0	10	379,446	16	3	25,199	9	3	25,507	6	0	6·72	33,761
3 " " 27, 1902..	447,178	17	5	449,775	17	9	29,012	9	8	20,770	11	0	4·62	51,090
3 " " 30, 1905..	498,524	6	8	499,178	4	8	32,709	10	9	16,460	16	6	3·90	44,266
3 " " 26, 1908..	543,249	11	3	542,020	2	9	30,232	2	2	32,044	6	3	5·91	38,674
1 Year " 25, 1909..	200,282	15	11	204,750	14	8	10,883	16	10	8,942	13	11	4·36	47,345
6 Months " June 25, 1910..	104,632	2	1	105,014	3	1	5,479	5	6	4,560	7	3	4·34	40,349
Totals	2,600,744	5	6	2,617,010	13	11	163,765	8	9	125,889	7	1	4·81	

RECEIVED BY THE DIRECTOR

CHANCELOT FLOUR MILL, EDINBURGH.

Period.	Sales and Transfers.		Production.		Expenses on Production.		Rate per cent.		Net Profits.		Rate per cent.	Stocks.
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.		
2½ Years ended Dec. 26, 1896..	553,357	2 7	569,923	3 0	51,755	3 6	9.08	3,545	0 0	0.62	50,438	
3 " " 30, 1899..	1,151,985	18 11	1,155,013	4 8	79,522	16 2	6.88	15,686	1 3	1.36	62,017	
3 " " 27, 1902..	1,129,686	14 6	1,162,444	16 2	82,907	15 2	7.13	15,968	18 1	1.37	27,514	
3 " " 30, 1905..	1,194,818	5 2	1,205,106	19 0	81,155	10 6	6.73	64,931	7 3	5.89	64,653	
3 " " 26, 1908..	1,118,008	1 1	1,115,512	15 7	78,747	19 0	7.06	24,623	10 3	2.21	36,680	
1 Year " 25, 1909..	466,398	.4 7	471,965	5 4	29,137	13 4	6.17	8,660	11 5	1.83	124,789	
6 Months " June 25, 1910..	224,035	5 5	221,187	14 10	15,926	2 10	7.20	6,147	10 5	2.78	41,986	
Totals	5,838,289	12 3	5,901,154	3 7	419,153	0 6	7.10	139,562	18 8	2.86	....

UNDERCLOTHING FACTORY.

Period.	Transfers.	Production.	Expenses on Production.			Rate per cent.	Net Profit.	Rate per cent.	Stocks.
			£	s.	d.				
6 Months ended Dec. 28, 1901..	3,857 0 2	3,863 3 9	1,900 3 7	49-18	318 13 11	8-23	1,083		
1 Year " 27, 1902..	8,128 19 3	8,129 16 9	4,039 13 0	49-08	839 11 7	10-32	544		
1 " " 26, 1903..	7,394 13 7	7,380 12 6	4,449 11 9	60-28	561 11 9	7-6	199		
1 " " 31, 1904..	7,358 17 10	7,358 17 10	4,026 9 4	54-71	447 19 11	6-09	141		
1 " " 30, 1905..	6,658 13 7	6,658 13 7	3,666 7 5	55-06	718 8 6	10-78	425		
1 " " 29, 1906..	7,750 9 6	7,750 9 6	3,968 6 7	51-20	1,064 3 5	13-72	275		
1 " " 28, 1907..	7,624 10 5	7,628 9 4	4,192 3 4	54-95	690 19 6	9-06	524		
1 " " 26, 1908..	7,844 16 11	7,840 18 0	4,340 15 1	55-36	548 17 1	7-00	511		
1 " " 25, 1909..	7,526 5 3	7,526 5 3	4,290 17 10	57-01	528 18 3	7-02	495		
6 Months " June 25, 1910..	4,080 2 4	4,091 13 7	2,182 5 10	53-33	601 3 11	14-69	512		
Totals.....	68,224 8 10	68,229 0 1	37,056 13 9	54-31	6,320 7 10	9-26	..		

FISH CURING WORKS, ABERDEEN.

Year ended	Transfers. £ s. d.	Expenses. £ s. d.	Rate per cent.	Net Profit. £ s. d.	Rate per cent.	Stocks. £
December 30, 1899	3,814 16 0	30 1 3	0.79	+24 9 2	..	6
" 29, 1900	22,387 14 5	1,502 16 7	6.70	273 11 10	1.21	32
" 28, 1901	33,582 0 6	1,926 4 9	5.73	1,103 6 9	3.28	36
" 27, 1902	44,168 1 7	2,771 14 7	6.27	1,201 17 4	2.71	66
" 26, 1903	48,312 13 10	2,984 4 3	6.17	1,315 0 10	2.72	18
" 31, 1904	63,374 19 11	4,029 5 3	6.30	1,431 15 7	2.25	116
" 30, 1905	60,059 10 6	4,347 7 3	7.23	640 3 8	1.06	341
" 29, 1906	65,237 1 6	4,611 2 9	7.07	868 16 5	1.33	226
" 28, 1907	71,398 1 0	4,982 1 4	6.98	1,671 7 3	2.34	182
" 26, 1908	66,544 8 3	5,269 5 7	7.92	1,477 10 7	2.22	335
" 25, 1909	56,358 10 7	5,456 15 0	9.68	1,696 7 11	3.01	272
*June 25, 1910	30,935 13 11	2,866 5 3	9.26	687 0 6	2.22	1,013
Totals	566,173 12 0	40,777 3 10	7.20	12,342 9 6	2.18	..

* Half Year.

† Fifty-three weeks.

‡ Loss.

SOAP WORKS, GRANGEMOUTH.

Year ended	Transfers.	Production.	Expenses on Production.		Rate per cent.	Net Profit.	Rate per cent.	Net Loss.	Rate per cent.	Stocks.
			£	s. d.						
*Dec. 25, 1897.....	1,078 13 8	2,307 10 11	658 10 1	28 52	28.52	....	£ 606 12 9	26.26	£ 7,039
† " 31, 1898.....	28,163 1 9	31,981 15 11	7,159 15 4	22.67	22.67	....	1,323 7 1	4.30	11,517
" 30, 1899.....	37,669 16 11	38,753 16 7	8,524 10 5	22.14	22.14	796 13 3	....	2.54	18,590
" 29, 1900.....	43,960 2 8	48,126 19 11	9,755 5 0	20.27	20.27	....	686 6 11	1.42	26,560
" 28, 1901.....	50,819 9 10	54,387 14 5	9,132 7 0	16.79	16.79	1,650 10 8	....	..	21,792
" 27, 1902.....	53,917 5 4	57,047 16 11	9,304 10 3	16.38	16.38	2,101 17 9	....	..	22,202
" 26, 1903.....	48,621 10 2	46,534 3 8	8,875 19 5	19.58	19.58	....	4,211 8 0	10.69	14,682
† " 31, 1904.....	44,353 14 3	48,500 4 10	9,906 18 8	20.46	20.46	....	928 11 10	1.91	16,289
" 30, 1905.....	41,980 17 3	45,963 18 10	9,618 0 9	21.56	21.56	....	2,945 1 4	6.40	18,880
" 29, 1906.....	60,350 0 7	64,667 8 2	10,560 17 6	17.06	17.06	2,751 17 8	....	..	17,240
" 28, 1907.....	89,766 13 4	97,405 17 1	11,479 18 8	11.78	11.78	5,352 15 11	....	..	16,079
" 26, 1908.....	77,177 16 11	82,199 13 5	11,026 16 5	13.41	13.41	8,825 3 6	....	..	12,647
" 25, 1909.....	74,975 14 10	80,990 15 10	11,684 3 8	14.42	14.42	6,542 11 8	....	..	10,497
† June 25, 1910.....	38,169 9 9	44,068 17 2	5,655 9 2	12.83	12.83	4,689 11 8	....	..	18,957
Totals	691,004 7 3	742,986 13 8	123,343 2 4	16.60	16.60	32,711 2 1 10,701 7 11	10,701 7 11	..	..
						22,009 14 2			2.96	

* Short Period.

† Half Year.

: Fifty-three weeks.

JUNCTION FLOUR AND OATMEAL MILL, LEITH.

Year ended	Sales and Transfers.			Production.			Expenses on Production.			Rate per cent.			Net Profit.			Rate per cent.			Net Loss.			Rate per cent.			Stocks.							
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
* Dec. 25, 1897..	76,693	7	1	84,479	19	3	6,145	6	10	7-23	42	6	11	0-09	..	..	..	1,979	0	9	..	..	..	11,746	..	..	..	..	..	..	..
† " 31, 1898..	153,869	9	2	152,903	19	5	11,597	14	1	7-64	..	..	..	..	..	..	..	..	..	..	..	..	..	17,683	..	..	..	..	..	..	..
" 30, 1899..	137,245	3	6	138,657	5	2	10,829	15	6	7-81	98	12	4	0-07	..	..	..	..	..	..	..	..	..	13,886	..	..	..	..	..	..	..
" 29, 1900..	139,289	15	11	140,317	11	1	11,548	8	3	8-23	1,514	8	2	1-08	..	..	..	..	..	..	..	..	..	17,298	..	..	..	..	..	..	..
" 28, 1901..	112,183	2	3	112,866	3	7	10,738	12	9	9-54	1,729	1	10	1-54	..	..	..	..	..	..	..	..	..	17,282	..	..	..	..	..	..	..
" 27, 1902..	163,489	5	4	162,558	5	7	12,246	0	2	7-53	3,602	7	5	2-21	..	..	..	..	..	..	..	..	..	10,666	..	..	..	..	..	..	..
" 26, 1903..	168,844	17	8	167,501	6	2	12,795	14	2	7-64	6,749	17	5	4-03	..	..	..	..	..	..	..	..	..	17,183	..	..	..	..	..	..	..
† " 31, 1904..	161,469	15	9	178,966	3	8	12,730	1	5	7-12	8,390	14	6	4-77	..	..	..	..	..	..	..	..	..	16,027	..	..	..	..	..	..	..
" 30, 1905..	160,516	17	5	165,769	7	6	12,197	5	7	7-36	5,541	13	6	3-35	..	..	..	..	..	..	..	..	..	13,524	..	..	..	..	..	..	..
" 29, 1906..	155,383	18	6	153,321	8	10	11,246	7	5	7-34	2,341	9	7	1-51	..	..	..	..	..	..	..	..	..	14,379	..	..	..	..	..	..	..
" 28, 1907..	155,291	15	10	158,994	3	9	12,061	8	11	7-58	680	18	2	0-42	..	..	..	..	..	..	..	..	..	16,024	..	..	..	..	..	..	..
" 26, 1908..	150,100	2	10	173,451	19	10	15,069	1	4	9-26	..	..	..	..	..	..	..	..	..	..	..	..	..	15,680	..	..	..	..	..	..	..
" 25, 1909..	184,980	0	5	190,019	3	4	17,133	14	2	9-01	..	..	..	..	..	..	..	..	..	..	..	..	..	20,188	..	..	..	..	..	..	..
† June 25, 1910..	91,748	8	8	91,883	17	7	8,777	16	2	9-55	..	..	..	..	..	..	..	..	..	..	..	..	..	26,296	..	..	..	..	..	..	..
Totals	2,041,106	0	4	2,071,690	14	9	166,117	6	9	8-02	30,691	9	10	..	..	..	..	6,011	15	11	..	..	..	6,011	15	11	..	..	..	..	..
											24,679	13	11	1-19																		

* Twenty-nine weeks. † Fifty-three weeks. ‡ Half Year.

REGENT FLOUR MILLS, GLASGOW.

Year ended	Sales and Transfers.		Production.		Expenses on Production.		Rate per cent.	Net Profit.		Rate per cent.	Stocks.
	£	s. d.	£	s. d.	£	s. d.		£	s. d.		
* December 31, 1904 ..	269,913	11 7	275,283	5 3	26,393	9 6	9.59	5,636	11 7	2.07	51,999
" 30, 1905 ..	295,023	0 11	295,016	19 4	22,166	18 4	7.51	5,700	3 1	1.93	35,595
" 29, 1906 ..	267,352	10 4	269,793	10 0	23,951	7 0	8.88	+2,160	13 11	0.80	39,939
" 28, 1907 ..	360,638	8 11	365,555	14 2	24,903	2 2	6.81	+318	5 8	0.08	36,454
" 26, 1908 ..	427,623	5 6	426,580	6 5	26,603	10 2	6.23	3,379	14 7	0.79	71,690
" 25, 1909 ..	466,460	11 5	473,858	8 4	26,210	7 9	5.53	9,187	8 10	1.94	67,190
† June 25, 1910 ..	220,403	15 9	215,632	13 3	13,593	7 1	6.30	3,802	4 4	1.76	123,711
Totals.....	2,307,415	4 5	2,321,715	16 9	163,822	2 0	7.05	25,287	2 10	1.09	..

* Fifty-eight weeks.

† Half Year.

‡ Loss.

BLADNOCH AND WHITHORN CREAMERIES.

Year ended	Transfers.	Expenses.	Rate per cent.	Net Profit.	Rate per cent.	Stocks.
	£ s. d.	£ s. d.		£ s. d.		£
December 30, 1899	35,614 12 10	2,214 0 6	6·21	3,079 10 11	8·64	4,248
" 29, 1900	55,442 14 9	4,298 5 7	7·75	6,743 13 5	12·16	5,172
" 28, 1901	65,074 12 1	5,124 1 5	7·87	7,346 7 4	11·28	6,799
" 27, 1902	88,128 4 9	5,956 7 0	7·15	4,014 7 6	4·82	7,817
" 26, 1903	75,930 15 2	6,517 17 10	8·58	4,612 7 7	6·07	6,450
" 31, 1904	76,047 6 4	7,162 16 5	9·41	4,672 12 2	6·14	5,595
" 30, 1905	67,472 1 10	7,062 11 10	10·46	4,482 11 6	6·64	3,192
" 29, 1906	75,358 17 1	7,051 15 0	9·35	4,511 1 5	5·98	4,111
" 28, 1907	75,032 14 11	7,703 7 2	10·02	1,339 1 7	1·78	7,533
" 26, 1908	80,346 14 2	8,367 5 8	10·41	2,689 1 4	3·35	6,321
" 25, 1909	87,336 15 10	8,565 9 1	9·81	1,789 1 0	2·04	6,584
† June 25, 1910	47,017 0 1	4,614 5 4	9·81	1,440 6 10	3·06	11,262
Totals	823,802 9 10	74,638 2 10	9·05	46,720 2 7	5·67	..

* Fifty-three weeks.

† Half Year.

EMPLOYÉS.

NUMBER OF EMPLOYÉS, JUNE 25TH, 1910.

DISTRIBUTIVE DEPARTMENTS.		Collective Totals.
General Office	Glasgow	237
Grocery	"	188
Stationery	"	16
Potato	"	15
Cattle Buying	"	6
Coal	"	3
Drapery (Mantle and Millinery Workrooms included) ..	"	400
Boot	"	109
Furniture	"	136
Carting and Fodder	"	231
Waste	"	14
Cleaners	"	11
Miscellaneous	"	10
Dining-room	"	17
"	Shieldhall	12
		<u>1,405</u>
Leith—Warehouse		93
" Carting Department		65
Kilmarnock		30
Dundee		6
Enniskillen and Creameries		104
Edinburgh—Chambers Street		33
Greenock—Sugar Forwarding		1
London—Drapery Office		3
Winnipeg (Canada)—Wheat Buying		2
		<u>337</u>
PRODUCTIVE DEPARTMENTS.		
Boot Factory, Currying, &c.	Shieldhall	1,090
" " Parkview	Glasgow	285
Clothing Factory (Ready-made)	Shieldhall	360
" " (Bespoke) and Caps	Glasgow	215
Shirt Factory	"	160
Underclothing Factory	"	115
Hosiery Factory	Shieldhall	203
Clothing " (Artisan)	"	172
Mantle Factory	Glasgow	64
Waterproof Factory	"	113
Umbrella Factory	"	8
Hat Factory	"	8
Saddlers' Shop	"	11
		<u>2,804</u>
Carried forward		4,546

NUMBER OF EMPLOYES, JUNE 25TH, 1910.

PRODUCTIVE DEPARTMENTS— <i>continued.</i>		Collective Totals.
Brought forward		4,546
Cabinet Factory	Shieldhall	247
Brush Factory	"	39
Tinware	"	69
Scale Repair	Glasgow	11
Engineering Department	Shieldhall	64
Electrical Department	Glasgow	37
Cartwright Shop	"	29
Horse Shoeing	"	7
Printing Department	Shieldhall	423
Preserve Factory	"	186
Confection	"	69
Coffee Essence Factory	"	51
Pickle Factory	"	29
Chemical Department	"	177
Tobacco Factory	"	164
Miscellaneous	"	12
Sausage Factory	Glasgow	26
Ham Curing	"	33
"	Leith	12
Aërated Water Factory	Glasgow	54
"	Leith	7
"	Stirling	9
"	Dunfermline	9
Chancelot Mills	Edinburgh	95
Junction	Leith	49
Regent	Glasgow	85
Ettrick	Selkirk	196
Dress Shirt Factory	Leith	236
Laundry	Potterhill	94
Soap Works	Grangemouth	96
Farm—Carntyne	Glasgow	1
Calderwood Estate	Lanarkshire	58
Ryelands Milk Centre	"	3
Creameries—Bladnoch and Whithorn	Wigtownshire	78
Fish Curing	Aberdeen	76
Cartwrights' Shop	Leith	4
Horse Shoeing	"	2
Saddler's Shop	"	1
Retail Branch	Elgin	3
		— 2,841
BUILDING DEPARTMENT.		
Tradesmen		270
Management		12
		— 282
Total		7,669

BONUS TO LABOUR.

The payment of bonus, since its institution in 1870, has taken three different forms. Till 1884 employés received, on wages earned, double the rate per £ allocated as dividend on members' purchases. This arrangement was then replaced by one which set aside the double claim of the employé, and, recognising a difference between workers in the distributive and productive departments, established a differential rate. The distributive employés received the same rate of bonus as was the rate of dividend on members' purchases, and the rate of bonus to productive workers was determined by the net aggregate profit made in the manufacturing departments only. This arrangement continued till 1892, when the system of bonus payment was again revised. Hitherto the whole bonus allocated had been paid over; but the present system, which allows a uniform rate to both distributive and productive departments, requires that one-half of each worker's bonus be retained and put to his credit, forming a special fund, called the Bonus Fund. This capital bears interest at the rate of 4 per cent. per annum, and is not withdrawable until the expiry of three months after leaving the service of the Society, unless with the consent of the Committee.

EMPLOYÉ-SHAREHOLDERS.

Simultaneously with the introduction of the present scheme of bonus, arrangements were made to permit of employés becoming shareholders in the Society. The number of shares held by one individual may range from five to fifty of twenty shillings each, and the paid-up capital bears interest at the rate of 5 per cent. per annum. By the rules of the Society, the shareholding employés are entitled to send one representative to the quarterly meeting, and one additional for every 150 employés who become shareholders. At the present time there are 559 shareholders, which permits of a representation of four at the business meetings of the Society.

BONUS TO LABOUR.

The following statements show the amount of bonus paid each year since 1870, and the total amount thus paid to employes, also the Bonus Fund and the Employé-Shareholders' Fund at June 25th, 1910:—

FIRST BONUS SCHEME.

			Amount.			Average Rate per £.		
			£	s.	d.	s. d.		
Quarter ending		November 19, 1870.....	5	11	0	.....	0	8
Year	"	" 18, 1871.....	40	10	0	.....	0	10½
"	"	" 16, 1872.....	52	7	0	.....	0	9½
"	"	" 15, 1873.....	90	1	8	.....	0	9½
"	"	" 14, 1874.....	116	9	0	.....	0	8½
"	"	" 13, 1875.....	109	15	4	.....	0	8
"	"	" 4, 1876.....	108	13	4	.....	0	8
"	"	" 3, 1877.....	121	10	0	.....	0	8
"	"	" 2, 1878.....	147	17	0	.....	0	8
"	"	" 2, 1879.....	203	3	0	.....	0	9½
"	"	October 30, 1880.....	322	9	3	.....	1	1
"	"	November 5, 1881.....	368	3	8	.....	1	0
"	"	" 4, 1882.....	453	9	1	.....	0	11
"	"	" 3, 1883.....	542	3	0	.....	0	11½
"	"	" 1, 1884.....	484	2	6	.....	0	9½

SECOND BONUS SCHEME.

Year ending		Distributive Amount.			Rate per £.		Productive Amount.			Rate per £.	
		£	s.	d.	s. d.		£	s.	d.	s. d.	
October	31, 1885	483	13	1	.....	0	6½	.....	—	.....	—
December	25, 1886	873	0	6	.....	0	6½	.....	—	.....	—
"	31, 1887	603	0	2	.....	0	6½	.....	315	2	1
"	29, 1888	683	12	1	.....	0	6½	.....	628	11	7
"	28, 1889	833	16	10	.....	0	6½	.....	1,016	14	10
"	27, 1890	1,139	6	10	.....	0	7	.....	1,752	10	6
"	26, 1891	1,208	9	3	.....	0	6½	.....	1,802	14	9
"	31, 1892	1,813	8	3	.....	0	6½	.....	2,320	11	4

BONUS TO LABOUR.

PRESENT BONUS SCHEME.				Rate	
				per	£.
				s.	d.
				£	s.
				d.	
Year ending December 30, 1893	.....	3,775	15 0	.....	0 6 $\frac{1}{2}$
" " " 29, 1894	.....	3,563	18 9	.....	0 6
" " " 28, 1895	.....	4,634	14 0	.....	0 7 $\frac{1}{2}$
" " " 26, 1896	.....	5,965	17 9	.....	0 7 $\frac{3}{4}$
" " " 25, 1897	.....	7,431	8 8	.....	0 8
" " " 31, 1898	.....	7,017	2 6	.....	0 7
" " " 30, 1899	.....	8,943	12 0	.....	0 8
" " " 29, 1900	.....	9,938	10 8	.....	0 8
" " " 28, 1901	.....	10,502	8 8	.....	0 8
" " " 27, 1902	.....	11,136	0 0	.....	0 8
" " " 26, 1903	.....	11,832	11 9	.....	0 8
" " " 31, 1904	.....	12,476	12 8	.....	0 8
" " " 30, 1905	.....	12,418	15 7	.....	0 8
" " " 29, 1906	.....	12,849	4 8	.....	0 8
" " " 28, 1907	.....	13,407	14 7	.....	0 8
" " " 26, 1908	.....	14,276	19 10	.....	0 8
" " " 25, 1909	.....	13,892	9 0	.....	0 8
Half Year ending June 25, 1910	.....	7,040	12 4	.....	0 8

Total amount paid as bonus to June 25th, 1910£189,745 5 10

Amount of Bonus Fund at June 25th, 1910 55,684 10 5

Employé-Shareholders' Fund at June 25th, 1910—559 employés holding
15,464 shares, with £13,627 paid up.



LIST OF CO-OPERATIVE CONGRESSES AND PRESIDENTS.

(Compiled by the Co-operative Union.)

No.	Year.	Date of Opening.	Where Held.	President of First Day.	President of Second Day.	President of Third Day.
1	1869	May 31	London: Society of Arts, John Street, Adelphi.	T. Hughes, M.P.....	A. J. Mundella, M.P.	W. Morrison, M.P.
2	1870	June 6	Manchester: Memorial Hall.....	W. Morrison, M.P.....	Rev. W. N. Molesworth, M.A.	J. T. Hibbert, M.P.
3	1871	April 10	Birmingham: Midland Institute.....	Hon. Aub. Herbert, M.P.	C. Cattell.....	W. Morrison, M.P.
4	1872	" 1	Bolton: Co-operative Hall.....	T. Hughes, M.P.....	E. V. Neale.....	W. Morrison, M.P.
5	1873	" 12	Newcastle-on-Tyne: Mechanics' Institute.	Joseph Cowen, jun. ..	W. Morrison, M.P....	T. Hughes, M.P.
6	1874	" 6	Halifax: Mechanics' Hall.....	Thomas Brassley, M.P.	W. Morrison.....	W. Morrison.
7	1875	Mar. 29	London: Co-operative Institute....	Professor T. Rogers ..	T. Hughes, Q.C.....	W. Morrison.
8	1876	April 17	Glasgow: Assembly Rooms, 138, Bath Street.	*Professor Caird.....	G. Anderson, M.P....	James Crabtree.
9	1877	" 2	Leicester: Museum Hall.....	Hon. Auberon Herbert.	Lloyd Jones.....	Abraham Greenwood.
10	1878	" 22	Manchester: Co-operative Hall, Downing Street.	Marquis of Ripon....	Bishop of Manchester	Dr. John Watts.
11	1879	" 14	Gloucester: Corn Exchange.....	Professor Stuart.....	J. T. W. Mitchell ..	James Crabtree.
12	1880	May 17	Newcastle-on-Tyne: Bath Lane School-room.	Bishop of Durham.....	R. S. Watson.....	H. R. Bailey.

* Inaugural Address delivered by Prof. Hodgson.

LIST OF CO-OPERATIVE CONGRESSES AND PRESIDENTS—continued.

No.	Year.	Date of Opening.	Where Held.	President of First Day.	President of Second Day.	President of Third Day.
13	1881	June 6	Leeds: Albert Hall	Lord Derby	T. Hughes, Q.C.	James Crabtree.
14	1882	May 29	Oxford: Town Hall	Lord Reay	Councillor Pumphrey	George Hines.
15	1883	May 14	Edinburgh: Oddfellows' Hall	Rt. Hon. W. E. Baxter, M.P.	William Maxwell	John Allan.
16	1884	June 2	Derby: Lecture Hall	Sedley Taylor, M.A.	A. Scotton	Councillor Hartley.
17	1885	May 25	Oldham: Co-operative Hall, King St.	Lloyd Jones	F. Hardern	Lewis Feber.
18	1886	June 14	Plymouth: Guildhall	Earl of Morley	A. H. D. Acland, M.P.	J. H. Young.
19	1887	May 30	Carlisle: Her Majesty's Theatre	G. J. Holyoake	Sir W. Lawson, M.P.	Councillor Rule.
20	1888	" 21	Dewsbury: Co-operative Hall	E. V. Neale	Marquis of Ripon	John Cave, jun.
21	1889	June 10	Ipswich: Public Hall	Professor A. Marshall.	B. Jones	George Hines.
22	1890	May 26	Glasgow: City Hall	Earl of Rosebery	William Maxwell	James Deans.
23	1891	" 18	Lincoln: Drill Hall	A. H. D. Acland, M.P.	D. McInnes	J. Hepworth.
24	1892	June 6	Rochdale: Baillie Street Chapel	J. T. W. Mitchell, J.P.	A. Greenwood	Councillor Cheetham.
25	1893	May 22	Bristol: Hall of the Y.M.C.A.	Councillor G. Hawkins.	J. Clay, J.P.	W. H. Brown, C.C.
26	1894	" 14	Sunderland: Victoria Hall	T. Tweddell, J.P., F.R.G.S.	J. M'Kendrick	W. Crooks.
27	1895	June 3	Huddersfield: Town Hall	Geo. Thomson	T. Bland, J.P.	Jas. Broadbent.
28	1896	May 25	Woolwich: Tabernacle, Beresford St.	*B. Jones	B. Jones	B. Jones.

* Inaugural Address delivered by Earl of Winchilsea.

LIST OF CO-OPERATIVE CONGRESSES AND PRESIDENTS—*continued.*

No.	Year.	Date of Opening.	Where Held.	President of First Day.	President of Second Day.	President of Third Day.
29	1897	June 7	Perth: City Hall.....	Wm. Maxwell, J.P.....	Wm. Maxwell, J.P....	Wm. Maxwell, J.P.
30	1898	May 30	Peterborough: Theatre Royal, Broadway.	*D. McInnes.....	D. McInnes	D. McInnes.
31	1899	" 22	Liverpool: St. George's Hall.....	F. Hardern, J.P.....	F. Hardern, J.P.....	F. Hardern, J.P.
32	1900	June 4	Cardiff: Park Hall.....	W. H. Brown.....	W. H. Brown	W. H. Brown.
33	1901	May 27	Middlesbrough: Town Hall	J. Warwick	J. Warwick	J. Warwick.
34	1902	" 19	Exeter: Theatre Royal	G. Hawkins.....	G. Hawkins	G. Hawkins.
35	1903	June 1	Doncaster: Corn Exchange	J. Shillito.....	J. Shillito.....	J. Shillito.
36	1904	May 23	Stratford: Town Hall.....	†A. Golightly.....	A. Golightly.....	A. Golightly.
37	1905	June 12	Paisley: G. A. Clark Town Hall	†W. Maxwell.....	W. Maxwell.....	W. Maxwell.
38	1906	" 4	Birmingham: Central Hall	J. C. Gray	J. C. Gray	J. C. Gray.
39	1907	May 20	Preston: Public Hall.....	W. Lander	W. Lander	W. Lander.
40	1908	June 8	Newport: Central Hall	T. W. Allen	T. W. Allen	T. W. Allen.
41	1909	May 31	Newcastle: Palace Theatre	W. R. Rae	W. R. Rae	W. R. Rae.
42	1910	" 16	Plymouth: Guildhall	§H. J. A. Wilkins.....	H. J. A. Wilkins....	H. J. A. Wilkins.

* Inaugural Address delivered by Bishop of London.

† Inaugural Address delivered by E. O. Greening.

‡ Inaugural Address delivered by Dr. Müller, Basle.

§ Inaugural Address delivered by W. H. Watkins.

**LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869,
TOGETHER WITH NAMES OF WRITERS.**

(Compiled by the *Co-operative Union*.)

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
1	1869	London	Trade Unions and Co-operation	John Frearson.
2	"	"	The North of England Co-operative Wholesale Society	W. Nuttall.
3	"	"	Co-operation: How to Secure Safe Progress Therein	Dr. John Watiss.
4	"	"	Associated Homes	Col. Henry Clinton.
5	"	"	Higher Aims of Co-operation and How to Realise Them	Dr. Travis.
6	"	"	Organisation and Co-operation	— Bray.
7	"	"	The Principles of Co-operation as Applied to Credit	R. B. D. Morier.
8	"	"	The Best Means of Making Co-operative Societies Mutually Helpful	Rev. W. N. Molesworth.
9	"	"	Self-supporting Educational Establishments	Ion Perdicaris.
10	"	"	Co-operative Libraries and the Principles on which they should be Formed and Managed.	W. E. A. Axon, F.R.S.L.
11	"	"	Industrial Partnerships	A. Briggs.
12	"	"	Co-operative Organisation and Propaganda	W. Pare, F.S.S.
13	"	"	National Co-operative Organisation	J. Borrowman.
14	"	"	Land, Labour, and Capital	E. T. Craig.
15	"	"	A London Co-operative Board	G. J. Holyoake.
16	"	"	The Claims of Co-operative Societies to the Use of Public Land for Agricultural and Building Purposes.	T. Hare.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
37	1871	Birmingham	London Co-operative Agency	R. Stephens.
38	1872	Bolton	Mutual Guarantees	E. O. Greening.
39	"	"	The Check System	J. Borrowman.
40	"	"	A Plea for Checking the Cash taken by Salesmen	J. Watt.
41	"	"	Co-operative Check System	W. Nuttall.
42	"	"	Productive Co-operation	J. Borrowman.
43	"	"	Production of Flour by the Wholesale Society	— Mc.Pherson.
44	"	"	How to Dispose of the Surplus Capital of Co-operative Societies	F. Smith.
45	"	"	Co-operative Agriculture	R. Stapleton.
46	"	"	How the Rapidly Accumulating Capital of Co-operators may be Best Employed.	E. T. Craig.
47	"	"	Federative Trading	Lloyd Jones.
48	"	"	The Extension of Wholesale Co-operative Societies	J. Borrowman.
49	1873	Newcastle-on-Tyne	The Most Efficient and Practical Plan of Arranging the Powers and Duties of the Central Board.	E. V. Neale.
50	"	"	Principles and Methods of Voting	J. T. Mc.Innes.
51	"	"	The Best Means of Promoting Co-operative Production	J. Borrowman.
52	"	"	" " "	G. J. Holyoake.
53	"	"	Some Hints on the Problem of Co-operative Production	J. M. Ludlow.
54	"	"	The <i>Co-operative News</i>	T. Hayes.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
55	1873	Newcastle-on-Tyne	The Journalism of the Movement.....	G. J. Holyoake.
56	"	"	How to Increase Co-operation	P. H. Holland.
57	"	"	The Highest Form of Co-operation	Dr. Henry Travis.
58	1874	Halifax.....	Mode of Appointing the Central Board	E. V. Neale.
59	"	"	The Leakage Question	— Whiteley.
60	"	"	The Progress and Consolidation of Co-operation	Lloyd Jones.
61	"	"	The Future of Labour in Co-operation	E. O. Greening.
62	"	"	Co-operative Production	J. Borrowman.
63	"	"	A Plea for a Truly Co-operative Press	E. O. Greening.
64	"	"	The Best Form of the Co-operative Organ	J. T. Mc-Innes.
65	"	"	Co-operative Propaganda.....	G. J. Holyoake.
66	"	"	Higher Education on Co-operative Principles.....	— Cunningham.
67	"	"	Equitable Distribution of Profits	J. Holmes.
68	"	"	Trade Unions in Relation to Co-operation	Lloyd Jones.
69	1875	London.....	The Schulze-Delitzsch System of Banking	W. Morrison.
70	"	"	Co-operation <i>v.</i> Individualism.....	R. Kyle.
71	"	"	Co-operative Production	E. O. Greening.
72	"	"	The Management of Productive Societies	F. Smith.
73	"	"	The Management and Best Form of Constitution to be given to Productive Societies, &c.	E. V. Neale.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
74	1875	London.....	The Present State of the Co-operative Movement and the Future before it	Bailey Walker.
75	"	"	Proposal of a National Industrial Orphanage.....	Dr. Rutherford.
76	"	"	Proposal for the Establishment of International Co-operation	G. J. Holyoake.
77	"	"	International Co-operation.....	Dr. Worrall.
78	"	"	Trade Societies' Funds and Co-operative Production	Lloyd Jones.
79	1876	Glasgow	The Policy of Paying High Dividends.....	E. V. Neale.
80	"	"	Organisation for Propaganda	J. Smith.
81	"	"	Co-operation and Trades Unionism	H. R. Slatter.
82	"	"	Hindrances to Productive Co-operation.....	R. Kyle.
83	"	"	How to Diminish the Risks and Increase the Benefits of Productive Co-operation.	W. Campbell.
84	"	"	Associated Healthy Dwellings; or, a New Plan of Practical Propaganda..	E. T. Craig.
85	1877	Leicester	Banking.....	T. Hughes.
86	"	"	A Special Means of Safe and Profitable Investment	W. Campbell.
87	"	"	The Accumulation of Capital	E. T. Craig.
88	"	"	How should Labour be Paid in Co-operation?	Lloyd Jones.
89	"	"	The Relation of Capital and Labour when engaged in Co-operative Production.	F. Smith.
90	"	"	Labour in Co-operative Workshops	J. Smith.
91	"	"	What Trade Unionists Might Do for the Worker through Co-operation ..	E. V. Neale.
92	"	"	Trade Unions and Co-operation	H. R. Slatter.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—continued.

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
93	1877	Leicester	Store Management	Lloyd Jones.
94	"	"	The Proper Position of Labour in the Co-operative Movement	R. Kyle.
95	"	"	The Place of the Labourer in Co-operation	J. Greenwood.
96	"	"	The Failures of Industrial Partnerships	E. O. Greening.
97	"	"	Diffusion of the <i>Co-operative News</i>	G. J. Holyoake.
98	"	"	Re-establishment of Labour Exchanges	"
99	"	"	Educational Funds	G. Hines.
100	"	"	The Necessity of Co-operative Education, &c.	J. Holmes.
101	1878	Manchester	Working Men's Clubs	Hodgson Pratt.
102	"	"	Co-operative Friendly Society	J. Odgers.
103	"	"	Co-operation and Culture	J. H. Jones.
104	"	"	The Development, Promotion, and Benefits of Education	R. Kyle.
105	"	"	Voluntary Propagandist Efforts	E. V. Neale.
106	1879	Gloucester	The Co-operative Union: Its Work, Duties, and Machinery	J. Borrowman.
107	"	"	"	R. Kyle.
108	"	"	"	E. V. Neale.
109	"	"	Co-operative Production	J. Odgers.
110	"	"	Spread of Co-operation in Agricultural Villages, &c.	G. Hines.
111	"	"	"	W. H. Hall.
112	"	"	The Attitude of the Co-operative Movement to Private Trade	E. V. Neale.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—continued.

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
113	1879	Gloucester	A Co-operative Review, &c.	E. T. Craig.
114	"	"	"	R. Newton.
115	"	"	A Co-operative Orphanage	Dr. Rutherford.
116	1880	Newcastle-on-Tyne	The Co-operative Union	R. Kyle.
117	"	"	Productive Co-operation	W. Swallow.
118	"	"	Wholesale Co-operation	Lloyd Jones.
119	"	"	Store Management	G. Scott.
120	"	"	Co-operative Cottage Building and the Land Question.	T. Thirlaway.
121	"	"	Co-operation and the Perils of Credit	G. Hines.
122	"	"	The Land	E. V. Neale.
123	"	"	Education in Connection with Co-operation	J. Holmes.
124	1881	Leeds	Surplus Funds	J. Smith.
125	"	"	"	J. Crabtree.
126	"	"	The Land Question in Connection with Co-operation.	Lloyd Jones.
127	"	"	Co-operative Production	J. Hepworth.
128	"	"	The Fundamental Principles of Co-operation.	A. Greenwood.
129	"	"	Manual of Auditing	R. J. Milburne.
130	"	"	Organisation and Education	J. Holmes.
131	"	"	The Constitution of the Central Board	H. R. Bailey.
132	1882	Oxford	The Banking Question	J. Crabtree.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—continued.

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
133	1882	Oxford	The Banking Question	T. Hughes, Q.C.
134	"	"	Co-operation and Agriculture	Rev. G. W. Kitchin.
135	"	"	The Education of Co-operators	Arnold Toynbee.
136	"	"	"	B. Jones.
137	"	"	The Revenue of the Central Board	John Allan.
138	"	"	"	G. J. Holyoake.
139	1883	Edinburgh	The Present Position and Future Development of Co-operation	A. H. D. Acland.
140	"	"	"	J. Lochhead.
141	"	"	The Banking Question	E. V. Neale.
142	"	"	Utilisation of Surplus Capital	Lloyd Jones.
143	"	"	"	J. Lord.
144	"	"	The Best Means of Propagating Co-operation in Large Towns	J. Mc.Nair.
145	"	"	"	W. Nuttall.
146	1884	Derby	The Nationalisation of the Land	G. Purcell.
147	"	"	Co-operative Farming	D. Johnson.
148	"	"	Surplus Capital	W. T. Nutter.
149	"	"	"	J. Hepworth.
150	"	"	The Economic Aspect of Co-operation	E. V. Neale.
151	1885	Oldham	The Limited Liability Movement in Oldham.	F. Hardern.
152	"	"	Difficulties of Productive Co-operation	T. W. Fenton.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
153	1885	Oldham	The Rise and Progress of Co-operation in Oldham	L. Feber.
154	"	"	Education in Connection with Co-operation	W. Crooks.
155	"	"	The Future of the Working Classes	E. O. Greening.
156	1886	Plymouth	Co-operative Education	Miss Sharp.
157	"	"	"	J. H. Jones.
158	"	"	Co-operative Production	J. C. Gray.
159	"	"	"	W. Swallow.
160	"	"	The Common Sense of Co-operation	E. V. Neale.
161	1887	Carlisle	Co-operative Agriculture	D. McInnes.
162	"	"	"	W. G. Loveday.
163	"	"	Co-operative and Competitive Trade and Dividends	D. Thomson.
164	"	"	"	T. Ritchie.
165	1888	Dewsbury	What should be the True Relations between a Wholesale Distributive Society and the Productive Societies whose work it may sell?	G. E. Quirk.
166	"	"	What should be the True Relations between a Wholesale Distributive Society and the Productive Societies whose work it may sell?	C. Shufflebotham.
167	"	"	Ought Productive Works to be carried on as Departments of Wholesale Societies; if so, under what conditions?	C. Shufflebotham.
168	"	"	Ought Productive Works to be carried on as Departments of Wholesale Societies; if so, under what conditions?	E. Copland.
169	1889	Ipswich	The Credit System	W. Swallow.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
170	1889	Ipswich	Co-operation and International Commerce	Vaughan Nash.
171	1890	Glasgow	The Relations between Co-operation and Socialistic Aspirations	Miss M. L. Davies.
172	"	"	Cash and Check Systems	J. Thirlaway.
173	"	"	Co-operation in Ireland	Hon. H. C. Plunkett.
174	"	"	Labour, Capital, and Consumption	E. S. Bycraft.
175	1891	Lincoln	The Best Method of bringing Co-operation within the Reach of the Poorest of the Population.	Sydney Webb.
176	"	"	How Best to Consolidate and Improve the Position of Productive Societies.	W. G. Harrison.
177	"	"	The Best Means of bringing Co-operation and Trades Unions into closer union.	J. Arnold.
178	"	"	How Best to Utilise the Increasing Surplus Capital of the Movement.....	A. Maskery.
179	1892	Rochdale	The Best Method of Consolidating and Federating Existing Productive Effort.	J. Deans.
180	"	"	The Duties of Co-operators in Regard to the Hours and Conditions of Labour.	Tom Mann..
181	"	"	How Best to Do Away with the Sweating System	Miss Beatrice Potter.
182	1893	Bristol	The Relation of Employés to the Co-operative Movement	W. Maxwell.
183	"	"	Overlapping, its Varieties and Dangers	C. J. Bockett.
184	"	"	The Position Co-operators ought to take with regard to the Social and Industrial Problems of the Present Day.	R. H. Tutt.
185	1894	Sunderland	Store Management	W. Openshaw.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—continued.

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
186	1894	Sunderland	Co-operative Agriculture	W. Campbell.
187	1895	Huddersfield	Co-operation as Applied to the Agricultural Population and to Agriculture.	D. McInnes.
188	1896	Woolwich	The Relation of the Co-operative Movement to National and International Commerce.	A. Williams.
189	"	"	Are Modifications in the Rochdale System of Co-operation necessary to Meet the Needs of Great Centres of Population?	G. Hawkins.
190	1897	Perth	The Rights and Privileges of Citizens, with special reference to the Scottish Traders' Agitation against the Co-operative Movement.	W. E. Snell.
191	"	"	Superannuation of Co-operative Employés	R. J. Wilson.
192	1898	Peterborough	Co-operative Credit Banking	H. W. Wolff.
193	"	"	Co-operation in Agriculture	J. C. Gray.
194	1899	Liverpool	How to Make Co-operation succeed in Large Centres of Population	E. O. Greening.
195	1904	Stratford	Reserve Funds and Depreciation	Thos. Wood.
196	"	"	Utilisation of Educational Funds	W. R. Rae.
197	1905	Paisley	Is Co-operation Capable of Solving the Industrial Problem?	G. Bisset.
198	"	"	Land Monopoly, or Land Values Taxation	J. M. Knight.
199	"	"	Direct Representation in Parliament	Thos. Tweddell.
200	1906	Birmingham	Overlapping: its Evils and Remedies	Jas. Johnston.
201	"	"	Co-operation in its Relation to Industrial Developments at Home and Abroad	H. W. Wolff.
202	1907	Preston	Co-operation in Housing and Town Buildings	A. Williams.

LIST OF PAPERS READ AT CO-OPERATIVE CONGRESSES SINCE 1869—*continued.*

No.	Year.	Place of Congress Meeting.	Title of Paper.	Name of Writer.
203	1907	Preston.....	Position of Employés in the Co-operative Movement	R. J. Wilson.
204	1908	Newport	The Small Holdings and Allotments Act, 1907, and its Relation to Distributive Co-operative Societies.	W. L. Charleton.
205	"	"	The Co-operative Movement Abroad	Hans Müller.
206	1909	Newcastle	Agricultural Co-operation and its Relation to Co-operative Distributive Societies.	Nugent Harris.
207	"	"	Agricultural Co-operation and its Relation to Co-operative Distributive Societies.	James Mastin.
208	"	"	Co-operation as a Remedy for Unemployment	A. Stoddart.



LIST OF INTERNATIONAL CO-OPERATIVE CONGRESSES.

Year.	Country.	Town.	President.
1895	England	London	Earl Grey.
1896	France	Paris	M. Jules Seigfried.
1897	Holland	Delft	{ J. C. van Marken. Dr. M. W. F. Treub.
1900	France	Paris	M. Jules Seigfried.
1902	England	Manchester	H. W. Wolff.
1904	Hungary	Budapest	Count Alexander Károlyi.
1907	Italy	Cremona	His Excellency Luigi Luzzatti.
1910	Germany	Hamburg	William Maxwell.
1913	Scotland	Glasgow	—

THE CO-OPERATIVE UNION LIMITED.

OFFICES :

2, NICHOLAS CROFT, HIGH STREET, MANCHESTER.

WHAT IS THE CO-OPERATIVE UNION ?

IT is an institution charged with the duty of keeping alive and diffusing a knowledge of the principles which form the life of the Co-operative movement, and giving to its active members, by advice and instruction—literary, legal, or commercial—the help they may require, that they may be better able to discharge the important work they have to do.

WHAT HAS IT DONE ?

THE greater part of the legal advantages enjoyed by Co-operators originated in the action of the Central Board of the Union, and the Central Committee which it succeeded. They may be summarised as follows :—

- (1) The right to deal with the public instead of their own members only.
- (2) The incorporation of the Societies, by which they have acquired the right of holding in their own name lands or buildings and property generally, and of suing and being sued in their own names, instead of being driven to employ trustees.
- (3) The power to hold £200 instead of £100 by individual members of our Societies.
- (4) The limitation of the liability of members for the debts of the Society to the sum unpaid upon the shares standing to their credit.
- (5) The exemption of Societies from charge to income tax on the profits of their business, under the condition that the number of their shares shall not be limited.
- (6) The authorising one Registered Society to hold shares in its own corporate name to any amount in the capital of another Registered Society.
- (7) The extension of the power of members of Societies to bequeath shares by nomination in a will, without the formality of a will or the necessity of appointing executors, first from £30 to £50, and now to £100, by the Industrial and Provident Societies Act, 1893, which also makes this power apply to loans and deposits as well as to shares.
- (8) The Industrial and Provident Societies Act, 1871, which enables Societies to hold and deal with land freely.
- (9) The Industrial and Provident Societies Act, 1876, which consolidated into one Act the laws relating to these Societies, and, among many smaller advantages too numerous to be mentioned in detail, gave them the right of carrying on banking business whenever they offer to the depositors the security of transferable share capital.
- (10) The Industrial and Provident Societies Act, 1893.

The Union consists of Industrial and Provident Societies, Joint-Stock Companies, and other bodies corporate.

THE CO-OPERATIVE UNION LIMITED.

No Society is admitted into Union unless its management is of a representative character, nor unless it agree—

- (1) To accept the statement of principles in the rules of the Union as the rules by which it shall be guided in all its own business transactions.
- (2) To contribute to the fund called the Congress Fund the annual payment following:—
 - (a) If the number of members of any such Society is less than 1,000, then the sum of 2d. for each member.
 - (b) If the number of such members exceeds 1,000, then, at least, the sum of 2,000d.

In estimating the number of members of a Society comprising other Societies, each such Society is considered to be one member.

The financial year commences on January 1st in each year, and ends on December 31st following.

N.B.—Secretaries forwarding Cheques on account of the Union are requested to make them payable to the Co-operative Union Limited; Money Orders to A. WHITEHEAD, Cashier.



SUMMARY OF THE LAW RELATING TO SOCIETIES UNDER THE INDUSTRIAL AND PROVIDENT SOCIETIES ACT, 1893.

I. The Formation of Societies—

1. Application must be made to the Registrar of Friendly Societies, in London, Edinburgh, or Dublin, according to the case, on a form supplied by the office, signed by seven persons and the secretary, accompanied by two copies of the rules, signed by the same persons.

2. These rules must provide for twenty matters stated on the form of application.

N.B.—Model rules on these twenty matters can be obtained from the Registrar's office; and the CO-OPERATIVE UNION LIMITED, 2, NICHOLAS CROFT, HIGH STREET, MANCHESTER, publishes, at the cost of 1½d. a copy, general rules, approved of by the Chief Registrar, providing also for many other matters on which rules are useful; and capable of being adopted, either with or without alterations, by a few special rules, with a great saving in the cost of printing.

The General Secretary of the Union will prepare such special rules, without charge, on receiving a statement of the rules desired.

THE CO-OPERATIVE UNION LIMITED.

II. Rights of a Registered Society—

1. It becomes a body corporate, which can by its corporate name sue and be sued, and hold and deal with property of any kind, including shares in other societies or companies, and land to any amount.

2. Its rules are binding upon its members, though they may have signed no assent to them; but may be altered by amendments duly made as the rules provide, and registered, for which a fee of 10s. is charged. The application for registration must be made on a form supplied by the Registrar's office.

3. It can sue its own members, and can make contracts, either under its seal or by a writing signed by any person authorised to sign, or by word of mouth of any person authorised to speak for it, which will be binding wherever a contract similarly made by an individual would bind him.

4. It may make all or any of its shares either transferable or withdrawable, and may carry on any trade, including the buying and selling of land, and banking under certain conditions, and may apply the profits of the business in any manner determined by its rules; and, if authorised by its rules, may receive money on loan, either from its members or others, to any amount so authorised.

5. If it has any withdrawable share capital it may not carry on banking, but may take deposits, within any limits fixed by its rules, in sums not exceeding 10s. in any one payment, or £20 for any one depositor, payable at not less than two clear days' notice.

6. It may make loans to its members on real or personal security; and may invest on the security of other societies or companies, or in any except those where liability is unlimited.

7. It may make provision in its rules for the settlement of disputes between members and the society or any officer thereof, and any decision given in accordance with the conditions stated in the rules is binding on all parties to the dispute, and is not removable into any court of law.

8. If the number of its shares is not limited either by its rules or its practice it is not chargeable with income tax on the profits of its business.

9. It can, in the way provided by the Act, amalgamate with or take over the business of any other society, or convert itself into a company.

10. It can determine the way in which disputes between the society and its officers or members shall be settled.

11. It can dissolve itself, either by an instrument of dissolution signed by three-fourths of its members, or by a resolution passed by a three-fourths vote at a special general meeting, of which there are two forms—(A) purely voluntary, when the resolution requires confirmation at a second meeting; (B) on account of debts, when one meeting is sufficient. In such a winding up hostile proceedings to seize the property can be stayed.

THE CO-OPERATIVE UNION LIMITED.

III. Rights of Members (see also *IV.*, 4, 5, 6)—

1. They cannot be sued individually for the debts of the society, or compelled to pay more towards them than the sum remaining unpaid on any shares which they have either expressly agreed to take or treated as their property, or which the rules authorise to be so treated.

2. If they transfer or withdraw their shares, they cannot be made liable for any debts contracted subsequently, nor for those subsisting at the time of the transfer or withdrawal, unless the other assets are insufficient to pay them.

3. Persons not under the age of 16 years may become members, and legally do any acts which they could do if of full age, except holding any office.

4. An individual or company may hold any number of shares allowed by the rules, not exceeding the nominal value of £200, and any amount so allowed as a loan. A society may hold any number of shares.

5. A member who holds at his death not more than £100 in the society as shares, loans, or deposits, may, by a writing recorded by it, nominate, or vary or revoke the nomination of any persons to take this investment at his death; and if he dies intestate, without having made any subsisting nomination, the committee of management of the society are charged with the administration of the fund; subject in either case to a notice to be given to the Commissioners of Inland Revenue whenever the sum so dealt with exceeds £80.

6. The members may obtain an inquiry into the position of the society by application to the Registrar.

IV. Duties of a Registered Society—

1. It must have a registered office, and keep its name painted or engraved outside, and give due notice of any change to the Registrar.

2. It must have a seal on which its name is engraved.

3. It must have its accounts audited at least once a year, and keep a copy of its last balance sheet and the auditors' report constantly hung up in its registered office.

4. It must make to the Registrar, before the 31st of March in every year, a return of its business during the year ending the 31st December previous, and supply a copy of its last returns gratis to every member and person interested in its funds on application.

5. It must allow any member or person interested in its funds to inspect his own account and the book containing the names of the members.

6. It must supply a copy of its rules to every person on demand, at a price not exceeding one shilling.

7. If it carries on banking, it must make out in February and August in every year, and keep hung up in its registered office, a return, in a form prescribed by the Act; and it has also to make a return every February to the Stamp Office under the Banking Act.

The non-observance by a society of these duties exposes it and its officers to penalties varying from £1 to £50, which are in some cases cumulative for every week during which the neglect lasts.

Cotton Growing Within the British Empire.

BY J. HOWARD REED, F.R.G.S.,
Hon. Secretary Manchester Geographical Society.

INTRODUCTORY.

“ONE of our greatest industries is as insecure as any city or edifice built upon an active volcano—I refer to the cotton trade.” Thus wrote the late Sir Alfred Jones in May, 1909. The statement is even truer to-day than when it was originally penned.

It is well known that next to agriculture the manufacture of cotton in its various branches forms the most important industry in Great Britain, and directly employs close upon 500,000 workers. Lancashire as a whole depends almost solely upon it, and indirectly the prosperity of every other important undertaking is more or less concerned.

The vast work of spinning and weaving cotton carried on in the Lancashire district creates a demand for the products of a host of other trades, and thus makes employment for multitudes of workers throughout the land. The money paid in wages in the cotton mills and in the various industries which are directly or indirectly affected forms a very large proportion of the whole purchasing power of the masses of the people, and consequently the prosperity of the cotton industry materially affects the general well-being of the country at large.

It is perhaps somewhat anomalous that an industry which is of such importance, and which has reached such vast proportions, should be wholly dependent upon the supply of a raw product which is brought from thousands of miles across the seas, and not one ounce of which can be produced at home.

In the past Lancashire has been able to obtain all the raw cotton required for the supply of her mills without any grave difficulty, owing to the fact that for a long time she had few competitors purchasing fibre in the cotton-producing centres of the world. The Lancashire demand was the largest, the produce of the cotton fields was ample, and consequently British spinners were able to purchase all they required at reasonable and fairly regular prices. This state of things no longer obtains, and in

COTTON GROWING WITHIN THE BRITISH EMPIRE.

recent years so great has become the demand for raw cotton throughout the world, and so small has been the margin of the crops produced over the demand, that serious shortage has periodically occurred, to the especial detriment of the Lancashire industry, and serious loss and even disaster to those engaged in it.

The shortage in the supply of raw cotton during the past few years has become so serious, and threatens to be so regular and progressive, that unless the remedial efforts which are now being made are successful, the trouble will from year to year become more and more serious, until the great Lancashire industry will of sheer necessity languish and decay, and become a mere shadow of its former self.

To sum the whole matter up, it may be stated in all seriousness that, unless in due time plentiful supplies of raw cotton are forthcoming from a wider producing area than at present obtains, the staple manufacture of the Lancashire district is doomed. This statement is both serious and sweeping, but it is nevertheless true; although it is questionable if the majority of those most interested, who should be best informed, even now realise the true proportions of the danger by which they are faced.

It was with a view of meeting this modern necessity that the British Cotton Growing Association was founded some few years ago. The work that has been accomplished by this truly Imperial organisation has been most useful, and if it only receives the support it deserves it will without doubt solve the difficult and all-important problem to which it has applied its energies. All who have any real knowledge of the work that has been done, and properly grasp the magnitude of the task, must feel disappointed at the tardy and comparatively small measure of financial support which in the earlier years was forthcoming, and which even now is inadequate. If the cotton manufacturers of Lancashire, and others directly interested in the industry, had from the first properly realised the vast importance of the matter the money asked for by the Association would surely have been subscribed during the first year of its existence. The cotton magnates and others are indignant when American speculators "corner" the supplies, and they recently even went so far as to hustle the speculator, Mr. Patten, off the floor of the Manchester Exchange in a rude and undignified manner. At the same time, by failing to support the work of opening up new cotton fields, they are aiding and abetting the cornering process.

It has been well said that the only way in which the cornering of cotton can be made practically impossible is so to multiply

COTTON GROWING WITHIN THE BRITISH EMPIRE.

the sources of supply, and so to increase the total output of raw fibre, that the speculators may be metaphorically "smothered in cotton."

STATISTICAL.

To substantiate and to some extent emphasise the general statements made in the preceding paragraphs, and to render more clear the great need for increased supplies of raw cotton and for the broadening the sources of supply, it will be worth while at this stage to give some little attention to certain statistics of the question.

It has already been stated that close upon half a million people are engaged in the cotton industry of the Lancashire district, and, of course, the number of persons directly and indirectly dependent upon it must be several millions.

SPINDLES.

The total number of spindles in work throughout the world has been estimated as 131,503,062, no less than 53,311,630 of these being in Britain. Europe possesses 39,421,552, while 27,783,000 are to be found in the United States. The remaining 10,986,880 belong to India, Japan, and others of the smaller cotton centres. These figures show that, although the largest number of spindles belongs to this country, the Continent of Europe and the United States of America follow us more closely in numbers than is generally appreciated.

When the figures just quoted are compared with those of some fifteen years ago it is found that on the Continent and in the United States the increase in the numbers of spindles goes on at a much more rapid rate than it does in this country. This will be clear from the following table:—

	Spindles in 1885.	Spindles in 1909.	Increase in 14 years.	Increase per cent.
Great Britain	45,400,000	53,311,630	7,911,630	17
Europe.....	28,200,000	39,421,552	11,221,552	39
United States	16,100,000	27,783,000	11,683,000	72

It will be seen from these figures that whereas some fifteen years ago we possessed more spindles than Europe and America combined, such is no longer the case, but that now those countries, taken together, considerably exceed our total. It will,

COTTON GROWING WITHIN THE BRITISH EMPIRE.

moreover, be noticed that, while we have increased our total of spindles in the period dealt with by only 17 per cent., Europe has increased at the rate of 39 per cent., while America has progressed no less than 72 per cent.

It is well known that at the present time large numbers of spindles throughout the world are standing idle, and that a very large proportion of those in use are working short time, such reduction being specially pronounced in this country. The short time is induced by general depression in the cotton trade, brought about in very large measure by the high price of raw cotton, caused mainly by the shortage of the supply.

BALES OF COTTON.

Turning from the statistics of spindles to those of bales of raw cotton it will be found that the figures so obtained are even more remarkable than those just dealt with, and throw a very strong light upon the reasons for dear cotton and a shortage in the supply.

It is well known that the cotton manufacturers of the world have for years been dependent upon the American fields for about 80 per cent. of their raw fibre, and this state of things still applies. Except in the case of some disaster such as an extremely bad harvest, or international trouble which would stop or practically stop supplies, this dependence upon virtually one source of supply was of no great moment so long as the crop each year was fully equal to the whole demand. This state of things at one time regularly prevailed, and then Lancashire was well content. We find, for instance, that in the season of 1882-3 the total American crop of cotton reached nearly 7,000,000 bales, but the whole demand of Britain, Europe, and America upon such produce was about 250,000 bales less. This allowed a respectable margin of surplus, which, of course, tended to keep the price reasonable and steady, and left Lancashire undisturbed.

The American crop has, generally speaking, increased year by year, although, owing to a variety of causes, and especially to the fluctuations of the seasons, the yearly increase has not been regular in amount. While, as just noted, the whole production in 1882-3 was less than 7,000,000 bales, it had increased in 1892 to over 9,000,000, in 1902 to 10,500,000, and last year (1908-9) it reached nearly 14,000,000. It should be remarked, however, that in some of the years intervening between those quoted the crop fell short of that of the previous year, but this shortage, although serious, was not disastrous, as it was generally balanced by the surplus of the previous year and the rebound of the season which followed.

COTTON GROWING WITHIN THE BRITISH EMPIRE.

While the increased production has gone forward as indicated, it has, however, not been sufficient to keep pace with the increased demand of the cotton mills, especially of those in Europe, and more especially of those in the United States; although the British call for raw fibre has remained almost stationary, scarcely keeping pace with the nominal increase of population.

It is this enormous hunger for raw cotton on the part of Europe and America that has done more than anything else to bring about shortage, give opportunities to the cotton speculators, and generally to depress Lancashire.

The following figures will throw a flood of light upon this point and make it perfectly clear:—

CONSUMPTION OF COTTON IN THE WORLD'S COTTON MILLS, IN BALES.

Year.	Great Britain.	Continent of Europe.	United States.
1891-2	3,181,000	3,640,000	2,431,000
1901-2	3,253,000	4,784,000	3,908,000
Percentage of increase ...	2 $\frac{1}{4}$	31 $\frac{2}{3}$	60 $\frac{3}{4}$

These figures show that during the ten years completed 1901-2 the British consumption of raw cotton only increased 2 $\frac{1}{4}$ per cent., which barely kept pace with natural expectations due to increase of population. In the mills of Europe during the same time the demand grew no less than 31 $\frac{2}{3}$ per cent., and this on a larger total figure in the earlier year than then applied in this country. This growth is somewhat startling, but when we turn to the third column of the table we find the fact there expressed more staggering and even alarming. The demands of the American mills for raw cotton during ten years increased literally by leaps and bounds, until the total considerably exceeded the full demand of Great Britain and approached very closely to that of the whole of Europe, in spite of the fact that the European demands during the same period had increased so enormously.

This rapid increase in the demand for raw fibre on the part of Europe and America continues, while the British demand still remains practically stationary. According to the figures for the year ended August, 1909, published by the Master Cotton Spinners and Manufacturers' Association, the consumption of cotton on the Continent for that year reached the enormous figure

COTTON GROWING WITHIN THE BRITISH EMPIRE.

of 6,389,328 bales, while that in Great Britain had fallen somewhat from both the 1901-2 and the 1891-2 figures given in the preceding table, the total being only 3,153,544 bales—less than half that used in Europe. The American figure given by this authority is equally startling, as it reaches no less than 5,085,000 bales. There is some doubt in the writer's mind as to the weight of the bales which are comprised in the British and Continental figures just quoted, but this does not affect the comparison. This doubt does not apply in the case of the figure for the United States, as it is expressly stated that the bales weigh 500lbs. each.

COMPARATIVE VALUE OF TEXTILES.

To prevent misunderstanding it is necessary to remark that the enormous increase in the demand for raw cotton in Europe and America and the concurrent slight fall in Britain has not necessarily any bearing upon the relative value of the cotton industry in the three countries. Weight for weight, the value of an equal quantity of cotton after manufacture is very much greater in this country than is the case either in Europe or America, owing to the fact that we spin very much finer counts than do the foreign manufacturers. From year to year Lancashire has more and more devoted herself to these finer materials, while her foreign competitors have so far given their attention to the heavier classes of goods.

Fiscal reformers tell us that the enormous growth in the manufacture of fabrics in the protected countries has been due, or at any rate largely helped, by their tariff systems, and that if we had had some similar measure of protection we might have retained a large portion of the coarser manufacture which the foreigner has now so largely developed. They go further, and say that without such a system in the future we shall in time find that even the production of our fine stuffs will be brought into severe competition with similar fabrics from the protected countries, who, as they overtake the demand for their present productions, and as their workers become more skilful, will turn their attention to the manufacture of goods now almost exclusively made in Lancashire. It is not proposed to follow these arguments here, however, as they have no immediate bearing upon the subject under consideration.

We are faced with the fact that the world's demand for raw cotton has increased enormously in recent years, that the rapid growth of cotton manufacture in other countries has intensified the demand to such an extent that the time is rapidly approaching, if it has not already arrived, when increased supplies must be obtained from somewhere or Lancashire will be faced with dire

COTTON GROWING WITHIN THE BRITISH EMPIRE.

disaster. Our business is to consider what can be done, and what is being done, to relieve the pressure, and ultimately to render Great Britain independent of, or at any rate less dependent upon, the American cotton fields.

DANGERS, PAST AND PRESENT.

It is to be feared that the present generation of Lancashire people do not even now fully realise the seriousness of the danger by which they are threatened. A periodical and almost chronic shortage of cotton has troubled the Lancashire district for some time, and has forced the mill owners and operatives to adopt a policy of short time to reduce the strain. An actual famine, however, has not come to us, but, if foreign demands for raw cotton continue to increase, and larger supplies are not soon forthcoming from somewhere, such a famine will before long have to be faced.

Lancashire in a bygone generation suffered a cotton famine when the American supplies failed during the American Civil War of the early sixties. It may be worth while to consider in a few sentences what then happened as an illustration of what may come upon us again unless the great problem is now properly grappled with and solved.

During the period of the war, 1861-5, the world's supply of raw cotton fell off by about 75 per cent. Numbers of mills in Lancashire were compelled to stop altogether, and probably none were working more than half time. Nearly 250,000 operatives were thrown out of work, some 165,000 were only partially employed, while nearly a quarter of a million people were living on charity. The disaster of those days was terrible indeed, but a cotton famine of a similar proportion in these times would be still more terrible. The population of Britain has in the meantime nearly doubled, and the cotton operatives during the same period have increased materially in numbers. Whereas in 1861 2,780,000 bales of American cotton sufficed for Lancashire, to-day we require considerably more, and as we have already seen the Continent and, what is of more importance, America have each increased their demands enormously. In the event of a famine, therefore, or even of a very serious shortage, we should probably lose the whole of our American supply, as naturally those on the spot would get the first call upon the supplies grown in their own country. It is to safeguard ourselves against so serious and appalling a catastrophe that it has in recent years become imperative that something should be done; and it was the realisation of this necessity on the part of a few far-seeing men

COTTON GROWING WITHIN THE BRITISH EMPIRE.

which some years back brought into being the British Cotton Growing Association, which has ever since devoted its attention most assiduously and loyally to the problem set before it.

SUGGESTIONS FOR INCREASE.

The first idea which occurred to Lancashire cotton consumers, when the shortage of raw fibre began to be manifest a few years ago, was that the fields then producing cotton should be extended, so that the larger demand might be steadily met. Such extension has, of course, been generally pursued, as the figures we have quoted have shown. The extension of the original fields, in America, India, and Egypt, so far as such was possible, it was soon found would be insufficient to meet the rapidly increasing demand, with an allowance of sufficient margin.

In America, for instance, the cotton-growing areas have been extended, but the extension is in no sense sufficient to meet the necessities of the case. The rapidity with which the manufacture of cotton in the Southern States has grown has undoubtedly adversely affected the industry of cotton cultivation in a manner which is, perhaps, not very obvious at first glance, but perfectly patent on thoughtful consideration.

The demand for skilled labour in the cotton mills has absorbed a considerable amount of that which was available for the cotton fields, with the result that the average skill of the field labourers has been reduced, so that the weight of cotton obtained from each acre cultivated is less than was formerly the case. Then again the better portions of cotton-growing lands were the earlier portions occupied, and consequently the new fields are of necessity unlikely to give as high an average yield as the older ones, while at the same time the better lands have been largely exhausted, and the manuring has either been neglected or has been insufficient to restore the original productiveness to the soil.

OLDHAM INQUIRIES.

The Oldham Chamber of Commerce went into this matter very carefully in the year 1901, some little time before the British Cotton Growing Association was established. They propounded a series of questions dealing with the subject to officials of the Board of Trade, on the suggestion of representatives of that authority. To the first of these, "Can the growth of cotton be materially increased in Egypt?" the reply was that "improved agricultural methods, carefully selected seeds, and the more general use of artificial manure" might increase the "yield on the poorer lands," but that "no great increase of the area planted with cotton" could be expected. This was certainly not very encouraging. The answer to a similar question regarding an

COTTON GROWING WITHIN THE BRITISH EMPIRE.

increased output from India* was equally disappointing. It was fairly evident that no great increase in supplies of raw cotton from either of the three principal fields was likely to be forthcoming.

When questions of the same kind were put to the authorities in various British Colonies in Africa and elsewhere the responses received were very much more hopeful, although up to that time none of these districts had any reputation as producers of cotton fibre, except the West Indies, and even there the industry which at one time existed had been long ago destroyed by the competition of the United States and by the concentration of local energy on sugar and coffee.

THE MOVEMENT IN LIVERPOOL.

While the Oldham Chamber of Commerce was engaged in its inquiries, some gentlemen in Liverpool, notably the late Sir Alfred Jones, were actively engaged in similar and even more practical work in some of the West African Colonies. Sir Alfred, early in May, 1901, had sent some ten tons of American cotton seed to Lagos for experimental purposes, and satisfied himself and others that cotton could be successfully grown in many portions of West Africa.

Oldham and Liverpool, working on similar lines as indicated, compared notes, while Bolton, Blackburn, and other cotton centres showed their interest in the movement. By the month of May, 1902, matters had progressed so far that an important gathering was held in Manchester, and this marked the foundation of the now well-known and most assiduous organisation, the British Cotton Growing Association. The work that has been carried out by this devoted body is beyond all praise. Satisfactory results have already followed their efforts, and had they been more promptly backed up by Lancashire as they deserved there is little doubt that they would have accomplished more. They have all the time been handicapped for funds, and even as this is written sufficient of the real sinews of war is not forthcoming.

The work carried out by the Association was in the earlier days largely a matter of inquiry, information of all kinds bearing upon the subject being obtained from local colonial officials or from any one with special or expert knowledge. Experiment rapidly followed, and experts were engaged and sent to different colonies to commence operations. Lands for experimental cotton fields were acquired on easy terms by the grace and good will of

* A deputation of cotton experts recently waited upon Lord Morley with regard to an increased output from the Indian fields, but it seems to be well understood that this can only be brought about by some strong fostering action of the Indian Government.

COTTON GROWING WITHIN THE BRITISH EMPIRE.

the Government authorities; cotton seed of various kinds was obtained and sent to the different districts so that it might be found which variety was best suited to a given area. Easy or entirely free freights were arranged for the carriage of cotton seed, agricultural machinery, cotton gins, and presses, both on steamers and colonial railways. The colonies did their best to improve communications by the making and improvement of roads, the construction of railways, and the provision of steamers and other craft on the rivers and lakes. Everything possible has been and still is being done in this way to help forward the movement.

GOVERNMENT HELP.

Quite recently the Association have obtained a promise of help from the British Government in the shape of a subsidy of £10,000 per year for three years from Imperial funds, on condition that the Association raise a further sum of £150,000 (completing their original capital of £500,000) for continuing the work so well begun, and that they establish, and maintain for a period of three years, seven pioneering buying and ginning centres—two of these to be in the Gold Coast Colony, one in Southern Nigeria, three in Northern Nigeria, and one in Nyasaland.* Also that the Association shall provide free of charge all seed for sowing purposes in the colonies just mentioned, and in addition that they so far as possible carry on travelling and missionary work among the native cultivators in Northern and Southern Nigeria and in the Gold Coast.

A FISCAL VIEW.

It has been pointed out by some that the work of the British Cotton Growing Association is in many respects akin to the policy advocated by a certain school of politicians who desire to bring about a change in our fiscal arrangements. The establishment of a fund of £500,000 to be spent in stimulating the cultivation of cotton, Government grants of land, assistance in various ways from the local colonial Governments and from the Colonial Office, free freights on steamships, free rates on colonial railways, paid experts for experimental and educational work in growing cotton among colonial natives, free seed, free ploughs, free ginning mills, and free presses are, they say, all aids incidental to a bounty system, which is twin sister to a scientific tariff. The grant of money for the same purpose from Imperial funds now arranged serves, it is said, to clinch the argument.

The writer mentions the above for what it is worth, but does not propose to follow it further, or to express any view

* These centres are to be in addition to several others already established on a commercial basis in Africa and elsewhere.

COTTON GROWING WITHIN THE BRITISH EMPIRE.

with regard to it, believing that this is certainly not the place to discuss the matter. He would remark, however, that among the most ardent and prominent people connected with the British Cotton Growing Association are to be found politicians of both schools. Strong Free Traders and equally convinced Tariff Reformers are working shoulder to shoulder for a common cause, the provision of ample supplies of raw cotton. The solution of this problem is without doubt of immediate and overwhelming importance to Lancashire, and so long as it is accomplished it matters little or nothing if what is called fiscal orthodoxy is or is not outraged in the effort.

OLD FIELDS INADEQUATE.

As we have seen in previous paragraphs, the supplies of raw cotton before the advent of the British Cotton Growing Association came to this country from America, India, and Egypt, the fields of the first-named country supplying us with about 80 per cent. of the whole. When Lancashire began to realise the grave importance of the recent recurrent shortage of raw cotton it was at once remembered that the cotton-growing industry of Egypt received its great stimulus during the American cotton famine period of 1861-5. Inquiry, as we have already seen, soon showed that there was no possibility of such further expansion on the banks of the Nile as would be required to counteract the continually increasing demands upon the American supply by the mills in the United States, and India was found to be equally impotent adequately to meet the new situation.

It was at once pointed out by experts that it was not to be expected that much additional land in Egypt could be devoted to cotton growing, and that, therefore, very little extra fibre could be got from that country. In the case of India they also showed that the crop of cotton grown varied very little in quantity from year to year, but that the demand for raw fibre on the part of Indian mills was increasing steadily, and had during a space of ten years increased about 20 per cent.

THE HOPE OF IMPERIAL FIELDS.

It was then that far-seeing men drew special attention to the fact that we possessed within the Empire colonies where cotton was cultivated on a more or less successful scale long before the industry took root upon the American continent, and that it might be possible to revive and largely increase this production. They also remembered that we possessed other colonies, well within the cotton-growing zone, where the production of fibre might be attempted with some hope of success. They realised further that

COTTON GROWING WITHIN THE BRITISH EMPIRE.

we had enormous colonies and protectorates, recently added to the Empire, and awaiting development, where the cotton plant was indigenous to the soil, in some of which districts, moreover, there had been carried on for ages a primitive cotton industry embracing the cultivation of the fibre and the manufacture of fabrics. It was also well known that the black population in the Southern States of America, who now form the workers in the cotton fields, are the descendants of African slaves brought across the seas a century ago. The question was naturally asked, Why should not the people of the same race and blood as the American blacks, and who live by millions as freemen and owners of the soil in British Africa, become cotton cultivators on a large scale? It was remarked that the soil and climate of the lands these people occupied were eminently suitable for cotton production, and that if the necessary assistance and stimulus was given there seemed every reason to expect abundant success.

The above remarks practically sum up what was the position at the time when the Oldham Chamber of Commerce began their inquiries, and when Sir Alfred Jones commenced his practical experiments.

THE COTTON-GROWING ZONE.

It will have been noted that we have just referred to the "cotton-growing zone." By this we mean the lands upon the earth's surface which fall within latitudes where the climate generally speaking is suitable for the cotton plant to grow and to thrive. According to Professor W. R. Dunstan, F.R.S., this region comprises all the land which falls within 40° north and 40° south of the equator. In other words, all lands between, say, the latitude of Constantinople and Peking in the northern and roughly of Cape Town and Melbourne in the southern hemispheres. This region it will be seen embraces, practically, all the British Empire except Canada, Tasmania, and part of New Zealand, and obviously gives an enormous possibility from the point of view of cotton growing, as it includes the whole of the tropical and semi-tropical possessions of Great Britain. As has been pointed out by Professor Dunstan, "the rainfall in most of these countries is adequate, and, in those in which it is deficient, irrigation is possible in nearly every instance."

Turning to the suitability of the soil, the same gentleman says that this "is more difficult to determine, especially in relation to the necessity of manuring and to the proper rotation of crops." He remarks further, however, that "there can be little doubt that throughout the greater part of the African continent under British control the soil is likely to prove to be suitable for the purpose. The same may be said of the West Indies."

COTTON GROWING WITHIN THE BRITISH EMPIRE.

THE EMPIRE CONSIDERED.

Considerable space has already been devoted to statistics, to the main causes of cotton shortage, to some historic points in the new cotton-growing movement, and general reference has been made to the portions of the British Empire to which we may look for our supplementary supplies in the future. It is now proposed to give special attention to each of the various regions, to point out how far the prospects for the future are hopeful in each case, and, so far as space permits, to state what has already been accomplished.

Experience during the past few years has adequately shown that the prospect of satisfactory supplies of raw cotton being obtained from the British colonies is most encouraging, but it has also made it very clear that there are much brighter immediate prospects from certain more favoured districts than from others. This fact will become clearly apparent as we proceed, but it will be definitely appreciated at the outset when we remark that in a document issued by the British Cotton Growing Association in December, 1909, it was stated that it had been "decided to concentrate their main efforts on Nigeria, Uganda, Nyasaland, and the West Indies." It does not follow from this that other portions of the Empire are of little value from the point of view of cotton production, but rather that, as the Association find they are at present unable adequately to cover the whole field of opportunity, they consider it better, as they say, to "concentrate" on the colonies above quoted, as they find those "districts offer the best prospects for large and immediate results."

It is evident that once these fields are so developed as to need little further stimulus the Association will be able with greater prospect of success to turn their attention to those districts which are not so promising at the present moment.

INDIA AND CEYLON.

Notwithstanding what has been said in earlier paragraphs, certain attention has been paid to the increase of the cotton-growing industry in India, but no very great measure of success has so far attended these efforts, although, as will be seen presently, the movement is in the right direction, and will, if the effort is continued, doubtless give a more or less satisfactory result in time. The class of cotton which is mostly produced in India is of the short-stapled or medium type, which is not much in demand in the British market. It is, however, largely used locally, and is exported in considerable quantities to Japan and Europe, Germany taking large supplies.

COTTON GROWING WITHIN THE BRITISH EMPIRE.

Attempts have been made at various times to introduce the cultivation of cotton from American and Egyptian seed, but partly owing to the unsuitableness of the soil, but more because of the conservative methods and instincts of the cultivators, these experiments have not been attended with much success. The British Cotton Growing Association took the matter up, devoted a considerable sum of money to the work, and were able to induce the Indian Government materially to assist the effort. Satisfactory progress has been attained on some of the Government seed farms, and these experiments seem to show that improved cultivation will enhance the quality of the crops produced, and in time establish the production of some of the longer-stapled types of fibre. Experiments with "tree" cottons were tried, but the results were not satisfactory.

In the Scind district the production of cotton from Egyptian seed has been tried with considerable success, and if the natural prejudices of the native growers could be overcome this cultivation might be much extended. The long-stapled variety does not, it seems, give so heavy a crop as the shorter varieties, and consequently it is difficult to get the native to abandon quantity for quality. It may be remarked, however, that though in the season 1905 Scinde grew only 500 bales (400lbs. each) of this cotton, the figure was doubled in the following year, and in 1909 it reached 2,500 bales.

In Ceylon cotton has been grown for a long time in a more or less primitive manner by the natives for their own purposes. Experiments have been carried out by the Government, and the Association devoted £1,000 to the erection of a ginning plant in the country. Difficulties with regard to this plant arose, new arrangements had to be made, and consequently progress has been retarded. It is hoped that the Government will continue their efforts, and that ultimately a native cotton-growing industry may be established in the northern portions of the island.

CYPRUS AND MALTA.

In past years considerable cultivation of cotton was carried on in Cyprus, the fibre being exported to France and the Levant, and in small quantities to England. Some quantity was also used locally. Locusts, poor seed, lack of water, and general neglect, however, practically killed the industry. The irrigation of the land and the introduction of better seed revived matters, and the island is evidently capable of producing a very useful variety of cotton. Malta and the adjoining island of Gozo can also produce cotton of useful character, but so far only sufficient is cultivated to supply local demands.

COTTON GROWING WITHIN THE BRITISH EMPIRE.

AUSTRALIA AND FIJI.

Experiments have proved that cotton of good quality can be grown in Queensland, New South Wales, South Australia, and New Guinea, but no great progress with the industry has been made. This is almost wholly due to labour difficulties. Such agricultural labour as is available finds ample employment in the cultivation of other products of more remunerative character, which are already well established. Experimental work is, however, still going on, and small quantities of fibre are exported.

Some thirty-five years ago cotton from Fiji was brought into this country in fair quantity, and met with a ready sale. It is remarkable for its whiteness, long staple, and silky gloss. Its importation fell off owing, it is said, to the irregularity in the length of staple, due most likely to careless cultivation.

The American War gave a great stimulus to the Fiji industry, and Sea Island cotton was then pretty extensively grown. In the year 1870 no less than £93,000 worth of fibre was exported. The resumption of cotton production in the United States soon adversely affected the Fiji cotton fields, and in these days little fibre is produced. The experience of the past, however, shows what is possible in these islands, and what may be done under the pressure of necessity. Recent experiments have shown considerable promise.

BORNEO, STRAITS SETTLEMENTS, AND MALAY STATES.

These colonies all fall within the cotton-growing zone, but no cultivation on any important scale has ever taken place. In Borneo a native fibre is produced for local purposes which is stated to be fine and strong and practically equal to Egyptian cotton. Labour in Borneo is fairly plentiful, and with proper encouragement much success might be expected.

The cultivation of cotton in the Malay Peninsula has been attempted more than once, but never with any extensive result. The variable climatic conditions are not encouraging, and the plants seem to be specially liable to the attacks of parasites of various kinds. Labour difficulties would also make against the industry.

MAURITIUS, SEYCHELLES, AND ST. HELENA.

In the colonies both of Mauritius and Seychelles the natives grow cotton for their own use, but only on a very small scale. Efforts have been made to increase the product in the last-mentioned islands, and some day the industry may be satisfactorily developed. Samples of cotton grown have met with approval in England.

COTTON GROWING WITHIN THE BRITISH EMPIRE.

In St. Helena cotton of good and fine quality grows easily, but the possible area of cultivation is of necessity very circumscribed.

THE WEST INDIES.

When we leave the smaller island colonies and turn to the West Indies we meet with much more encouraging reports of the progress there being made in the cotton-growing industry. A hundred years ago there was a very considerable cotton cultivation carried on in these islands, and at that time the West Indian colonies supplied at least 70 per cent. of all the fibre used in Great Britain. This was before the industry on the American continent had grown to anything like its later enormous proportions, and before the cultivation of sugar in the West Indies had become recognised as a much more profitable undertaking than cotton growing. Having turned their best attention to other industries, and being faced with the severe competition of the American growers, the West Indian cotton cultivators practically disappeared.

There is little doubt that some of the best varieties of cotton grown in the American fields were brought originally from the West Indian islands, where they had in all probability been cultivated for generations. The botanical name of the Sea Island variety of cotton plant (*Gossypium Barbadosense*) at once suggests that the plant in question came from the island of Barbados, which island it may be stated is to-day producing a larger quantity of fibre than any other island of the West Indian group.

One of the first efforts of the British Cotton Growing Association was directed to the revival of the cultivation of fibre in the West Indies, and their efforts were warmly backed up by the colonial authorities. No official probably has done more to stimulate and encourage the industry than has Sir Daniel Morris, K.C.M.G., Imperial Commissioner of Agriculture in the West Indies until quite recently. The writer had the privilege of hearing Sir Daniel address a meeting in the Manchester Chamber of Commerce in August, 1906, in which West Indian cotton growing was very fully dealt with. The information then given was of a most valuable and encouraging character. It was made clear that during the previous three and a half years cotton to the export value of £160,000 had been grown in the islands. This production has since been very considerably augmented. In the season of 1907 fibre worth over £198,000 was produced; this fell in the next year to a little over £175,000, owing to general trade depression and a fall in prices, but later reports show that very satisfactory crops are being grown, and that the industry promises to make steady progress year by year.

COTTON GROWING WITHIN THE BRITISH EMPIRE.

The fibre so far cultivated in the West Indies has been principally the Sea Island variety, because the "islands are peculiarly adapted for this class of cotton." The colonists have with some success turned their attention to other qualities, as it is recognised that there is only a limited demand for fibre of the best variety. Some of the islands seem to be suited for growing a second-class quality, and others what has been described as "third class." There is need for all kinds, and the middling varieties find a readier market than do the finer qualities.

The West Indies are blessed with "a very good class of planters," who seem to be thoroughly in earnest about the industry they have taken up. The cultivation of cotton in these islands may be said to be now thoroughly well established; more land each year is brought under crops, and the output is gradually and regularly increasing. In 1908 nearly 7,000 bales of cotton, valued at more than £175,000, were exported. The latest returns (at the time this is written) published by the Colonial Office state that there is now an area of 30,000 acres under cotton crops, with an annual output of 3,000,000lbs. of cotton lint, and 6,000,000lbs. of cotton seed, of an estimated value of £250,000. This report also calls attention to the special adaptability of cotton as a crop in rotation with sugar cane, which is a very useful and important fact.

We have seen from what has been said that the West Indies have proved a very satisfactory field for increasing the supplies of raw cotton which we so badly need, but it should be at once recognised that the acreage of land in the islands available for cotton growing is limited. The total area of the West Indies is only a little over 12,000 square miles, say double the area of the county of Yorkshire, or about equal to Belgium, while the population is not much over one and a half millions.

These two facts, when viewed in the light of the other important industries carried on in the islands, show at once that other and larger areas are required if ever the British Empire is to grow its own cotton, or even sufficiently to supplement the present supplies.

THE AFRICAN CONTINENT.

Ample and fertile land areas, and large and intelligent populations, more or less suitable for the purpose of cotton cultivation, are to be found in the British colonies situated within the borders of the great African continent. Africa has been spoken of as the "last of the continents," the term being used in the sense that its interior and inland tribes remained unknown long after the geographical features of the other great

COTTON GROWING WITHIN THE BRITISH EMPIRE.

continental areas had been opened up and developed, or their peoples brought into touch with the outer world.

It is perhaps remarkable that this great continent, Africa, has, so to speak, remained in reserve until to-day, and that the growth of the British possessions within its area, though so important, has been really so silent and immediately previous to the dawning of a period when cotton-growing regions have become so necessary to us if our great Lancashire industry is to be preserved. British Africa promises to do more to solve the cotton problem than all the other portions of the King's possessions combined, and may be fittingly described as "Lancashire's hope." The cotton-growing developments have become so important that considerable space will be required to give an outline of what has been done and of what may be looked for in the not very distant future. It will perhaps be better to take the different districts and colonies separately.

EGYPT AND THE SOUDAN.

As was pointed out in earlier paragraphs, it was clearly understood in the early days of the British cotton-growing movement that no great increase in the production of fibre was to be expected in Egypt proper, but it was believed that some development would take place consequent upon the increased area of land made available for cultivation by the completion of the great Nile dams at Assouan and Assiut.

Lord Cromer in his 1903 report stated that "a large extension in the cultivation" of cotton might "confidently be anticipated within a short time." Experience, however, has not as yet realised this anticipation. On the contrary, the crop of 1909 was most unsatisfactory, and has been described as a "disastrous failure." The dam at Assouan has been blamed for this falling off, although it was expected to increase the weight of cotton produced. It has been suggested that the river silt, which is so valuable as a fertiliser, has been largely arrested by the dam, instead of being spread over the delta area as before. Some think that the raising of the level of the irrigation canals has so altered the sub-soil as adversely to affect the roots of the cotton plants. Others have suggested other causes which need not be followed here, but the fact of failure remains as above stated. It is of interest to note that a Special Commission has been appointed to investigate the whole problem.

The Soudan gives considerable promise for the production of cotton, but no great progress has so far been made. It was hoped that matters would develop with some rapidity when once the railway from Berber to the Red Sea became a reality, but up to

COTTON GROWING WITHIN THE BRITISH EMPIRE.

now these hopes have not been realised. There can be no doubt, however, that the districts watered by the Blue Nile and the Atbara River are eminently suited for cotton production, and in due time they will doubtless supply a considerable output.

The late Sir Samuel Baker was a strong believer in the suitability of the district, and Lord Cromer has pointed out that the Soudan was "the original home of Egyptian cotton." Sir Eldon Gorst mentions in his report that the Egyptian irrigation department has decided to double the allowance of summer water available for the Soudan as soon as the raising of the Assouan dam, now in hand, is completed, and this will improve matters in the Soudan from a cotton-growing point of view. He further points out that the development of cotton cultivation is a matter of money, and that this must be found by private enterprise.

EAST AFRICA AND UGANDA.

Considerable areas within the East African Protectorate are suitable for cotton production, the soil and climate being everything that is required. Cotton grown near the coast has proved to be of excellent character, with long staple and good lustre, and to compare very favourably with fibre from Egypt. No great progress has, however, yet been made.

The British Cotton Growing Association have spent a considerable sum of money on the work in this district, and the Protectorate Government contributed £1,000 per year for three years to the effort. Failure of the coast crops last year made it necessary for the East African Corporation to reorganise their arrangements, and they decided to direct their efforts more to Uganda and to Kisumu on Lake Victoria. Doubtless in time successful results will be obtained in East Africa, though for the time being matters have met with a set-back.

In Uganda, where the Government have spent a large sum of money in experiments, matters have progressed much more satisfactorily. This is no doubt in great measure due to the progressive character of the natives, who are head and shoulders above the surrounding tribes in intelligence and civilisation. Sir Hesketh Bell, K.C.M.G., late High Commissioner of Uganda, speaks in most enthusiastic terms of the work which has been accomplished in the Protectorate. Speaking in Manchester in November, 1909, Sir Hesketh said that—

They had in Uganda one of the greatest cotton fields in the Empire. They had got not only the soil and the climate and other natural conditions absolutely favourable to cotton growing, but they had the population that seemed to be most eager to do what the British wanted them to do—to grow cotton. . . . The natives of Uganda were so greedy of progress and improvement that they had almost to be restrained. . . . Four or five years ago the exports of

COTTON GROWING WITHIN THE BRITISH EMPIRE.

cotton from Uganda to this country were practically nothing. Last year (1908) the value of cotton shipped from that Protectorate was valued at £50,000, and judging from the progress that was being made he believed that the industry would quickly increase at least tenfold.

Mr. Winston Churchill, after his visit to Uganda, also wrote in very enthusiastic terms of the progress that was being made and of the great opportunities that the country presents. Improved transport facilities are urgently required in the shape of extended railways, vessels for river and lake navigation, and motor wagons as connecting links between these. have been advocated. Already further railways are being arranged, and extra steamers are being placed upon Lake Victoria and the Upper Nile. Space will not permit of full justice being done to the remarkable developments taking place in Uganda, but enough has probably been said to make it clear that this portion of the Empire should justly give abundant hope to Lancashire people.

NYASALAND.

This colony has long been known as one of the most satisfactory of all the British districts in tropical Africa. The work of its officials and missionary agents forms a story of thrilling interest. Civilisation in its best sense has made remarkable strides during the past quarter of a century, and has been pushed forward steadily and persistently by the white inhabitants, whether they have been Government officials, religious teachers, or traders and planters. The introduction of coffee cultivation into the colony some years ago led to a most remarkable result, and there seems every prospect of the developments in connection with cotton growing being even more striking and important.

Cotton was known to be indigenous to the country even in the days of Livingstone, and was cultivated and manufactured in a crude manner by the natives for their own purposes. The growing of cotton on commercial lines was not, however, introduced until recent years. In the report of the then Acting Commissioner for 1902-3 cotton was for the first time mentioned as an export, but the item barely reached the value of £3. This, however, indicated the birth of a new industry. In 1908-9 the export of fibre had risen to a volume of £28,353, and there is every reason to hope for very considerable developments in the not very distant future.

Much has been done by the colonial authorities to further the cultivation of cotton within this important little colony, progress has rewarded their efforts, and the good work is to be continued even more vigorously. In 1905 a cotton expert, Mr. Samuel Simpson, was employed by the authorities to visit the colony and to study the cotton-growing question on the spot. This

COTTON GROWING WITHIN THE BRITISH EMPIRE.

gentleman reported upon his investigations in due course, and his report forms a most interesting, exhaustive, and encouraging compendium of information, which must have proved of great value to the planters in the country. This scientific method of work is being continued, and while this is being written it is reported that the Agricultural Department in the colony is to be enlarged with a view to more attention being devoted to cotton cultivation.

The Director of Agriculture has recently reported upon the many varieties of cotton which can be and are produced, and what districts within the colony are best suited to each kind, according to the character of the soil and its elevation above sea level. The writer of the report makes it clear that he anticipates that cotton cultivation in Nyasaland will become a most important industry. The railway which has been constructed past the rapids and falls in the Shire River, coupled with improved steamboat services on Lake Nyasa and the Zambesi River, will greatly reduce the difficulties of transport and very materially assist the industry.

The British Cotton Growing Association, with the assistance of the Home Government, have undertaken to establish a buying, ginning, and pressing station at Port Herald, the terminus of the new railway, which will be most useful and do much to assist the work of cotton production.

SOUTH AFRICA AND RHODESIA.

Cotton growing in South Africa has scarcely got beyond the experimental stage. Very satisfactory samples of fibre have been produced both in Cape Colony and Natal, and portions of the Transvaal are also suitable for cotton cultivation. Doubtless the cost of labour throughout the Union will retard any great progress for some time.

In Rhodesia matters are much more promising. Cotton of good quality grows well in several districts, the climate and soil are suitable for extensive cotton fields, and labour should be available in plenty. It appears likely that the encouragement of cultivation among the natives will prove more commercially successful than plantations under European direction. The industry so far, however, has scarcely emerged from the experimental period.

The British South African Company have devoted a considerable sum of money to the development of cotton growing within their territories, and they invited the British Cotton Growing Association to give financial help on similar lines and to undertake the management of the scheme. This was agreed

COTTON GROWING WITHIN THE BRITISH EMPIRE.

to, and an expert was sent on a tour of investigation. The reports received were most encouraging, and arrangements have been made for the establishment of a buying and ginning centre at Kafue Bridge on the Rhodesia Railway. Doubtless future years will see a great and useful cotton-growing industry develop in the land of Cecil Rhodes.

WEST AFRICA.

The West African colonies have so far proved the most satisfactory portions of the British Empire from the point of view of cotton production, and give immense promise for future development. There are several reasons for this. Enormous areas of country possess a soil and climate which is specially suitable for the cultivation of the cotton plant, the natives who inhabit the country in vast numbers are natural agriculturists, and have cultivated cotton for their own uses from time immemorial, and have, indeed, in many districts carried on a considerable spinning and weaving industry of crude character.

The peoples of the West African districts have also been in touch with the commercial peoples of Europe, and especially with Britain, for generations, and consequently have developed the trading instinct which they originally possessed. It may be remembered, too, that the natives of these districts are the races from which the black peoples of the United States cotton area were originally drawn. Indeed, it has been suggested, and not without very good reason, that the original cotton seeds, from which the earlier plantations on the American continent were developed, were brought across the ocean from West Africa by some of the slaves introduced into the new plantations in the early days.

The ports of West Africa are within comparatively easy reach of Britain, and bales of cotton can be just as easily brought from them as from New Orleans or Galveston. The ports in question are, too, fairly well developed, many of them being provided with ample wharfage and the necessary apparatus for the handling of cargo. All these facts, coupled with the suitability of the soil and climate and the aptitude of the people, have no doubt had their influence in producing the general success which has attended cotton-growing operations in this group of colonies.

Space does not allow of any detailed description of the work that has been accomplished, and in which each of the various colonies composing the group has played its part. Gambia, Gold Coast, Sierra Leone, Northern Nigeria, Southern Nigeria, and Lagos have each contributed a considerable quota to the general development, and, with the exception of Gambia and Sierra Leone, all give much promise for the future.

COTTON GROWING WITHIN THE BRITISH EMPIRE.

The most successful results so far obtained are to the credit of Lagos, which colony during the past six years has each season exported considerably more raw cotton than all the other colonies in the group have been able to produce. The combined export for the season of 1904 was 2,250 bales, and of these Lagos produced 2,000 bales. These figures have been progressive, each year considerably exceeding the figure of the previous one (except in the year 1908, when there was a considerable falling off owing to the drought which affected West Africa during that season), and Lagos has every time supplied the lion's share. The cotton exported in the year 1909 reached 13,200 bales, and of these Lagos contributed no less than 12,000 bales. Lagos, it may be remembered, exported a considerable weight of cotton in the past. In 1869 nearly £77,000 worth of fibre was exported, but American competition gradually killed the trade of that time.

The British Cotton Growing Association have devoted themselves very assiduously to the work in West Africa, and they have been very strongly backed in their efforts by the Government authorities, both financially and otherwise. The Association have distributed seed, erected and equipped ginneries, established buying agencies, have carried out much experimental work, and, in short, have done all they could to encourage the natives to take up cotton growing on commercial lines, and to improve the character of the fibre produced.

The Government authorities on their side have taken over and established experimental farms, have improved communications, constructed railways, and done all possible to secure peace and contentment among the peoples, and make it possible for commercial enterprise to advance with reasonable hope of success and progress, and this work they are continuing with vigour, as we have before seen.

The story of what has been done in the way of cotton growing in West Africa is brimful of interest and encouragement, but the undertaking is so gigantic and the ground to be covered so enormous that the full fruition of success is bound to take years of time, prodigies of effort, and the sinking of a large amount of capital to accomplish.

THE ADVANTAGE OF SUCCESS.

The successful development of cotton production in the colonies is a work which if it can be brought about will be of great advantage to all those concerned in it. It will be of vast consequence to Lancashire, inasmuch as it will prevent the hopeless decline of our prosperity.

Advantage from success, however, will not be confined to one district and one industry, nor will it be one-sided. It will not

COTTON GROWING WITHIN THE BRITISH EMPIRE.

only benefit Lancashire by supplying the raw product necessary to keep her cotton mills going and her workers employed, and so bring in its train general commercial benefit to all classes throughout Great Britain, but it will at the same time produce and increase industry, commerce, wealth, and prosperity in the colonies themselves. The financial and commercial classes of the Empire will reap their share of reward in the wealth which will accrue to them in return for their investments and their energy, while the native peoples will be made richer and more civilised, and will, in short, by means of cotton be lifted on to a higher plane of life altogether.

The sale of the fibre of the native cultivators will bring into the hands of these people sums of money which they will very largely spend in purchasing the commercial products of Britain, so that the makers of machinery, the manufacturers of hardware of all kinds at home, and other producers will find that colonial-grown cotton will stimulate their trade and increase and extend the new markets for which they are continually asking.

The spinner and weaver of crude stuffs in West Africa and other places will soon realise that it will pay him better to produce cotton fibre, which his soil and climate enable him to do, and to exchange it for the textiles so much more easily manufactured in Lancashire, for the cutlery of Sheffield, the ironware of Birmingham, the pottery of Staffordshire, and a host of other British made goods. The Government authorities in the various colonies will also reap their share of benefit. The export of cotton will generate an increased import of other commodities from which a considerable Customs revenue, amounting probably to thousands of pounds, will be derived. The increase of exports and imports will also increase the transport-work of the railways; and large sums of money will consequently be paid to these undertakings for the work done, which will constitute an increasing return upon the capital invested. In addition to, and in some respects even more important than, these financial considerations the native populations of the various colonies will be learning new industries. They will become skilled cotton growers, and in many cases trained mechanics of various kinds, and thus be made more valuable citizens of the Empire than is at present possible. This will be an Imperial asset of considerable importance from the point of view of the Empire's future.

These developments will not come about immediately, but will certainly become a fact in the future if patience and persistence in the important work of Empire cotton growing are regularly pursued. Much time, much capital, much wisdom, and much

COTTON GROWING WITHIN THE BRITISH EMPIRE.

energy are required to bring about the desired consummation, but surely these will be forthcoming if the people of the country only once fully realise what is required for the benefit of the Empire generally, for the development of the colonies, for the advantage of Great Britain, and for the salvation of Lancashire. The late Sir Alfred Jones some time back remarked: "Every single man, woman, and child in Great Britain is interested more or less in the textile industry, and we must all assist in putting this trade on a sound foundation." These words are pregnant with importance, and it is to be hoped that the duty they impose upon the community will be duly realised and met.

THE NEED FOR MONEY.

For several years past, as we have seen, the British Cotton Growing Association have been playing a very honourable part in pushing the all-important work to which they have devoted their energies. It has been seen, however, that, although only £500,000 was asked for (a very modest sum considering the vast importance of their undertaking), even as this is written the full sum has not been subscribed, another £30,000 still being required to make up the total. Doubtless the money needed will soon be forthcoming, but why should there be delay?

It is very questionable, however, if the capital of half a million sterling now aimed at will be anything like enough to ensure the success of the gigantic undertaking. During the years the Association has been at work a useful development has taken place, and they have proved that cotton in large quantities can be produced in the Empire, but after all what has been done, great and important as it is, is very small compared with what is required if the cotton industry of Lancashire is to be saved and secured. From 1903 to 1909 the total quantity of cotton produced under the auspices of the Association has amounted to only 116,700 bales of 400lbs. each, not much more than one-thirtieth part of the fibre we require each year. The figure quoted is substantial, and is really a monument of testimony to the zeal of the Association, but much more is necessary.

The experience of the past few years points to the need for bigger and more embracing efforts being made, and to the necessity of much more capital being devoted to them. The saving of the great textile industry of Lancashire is a matter of the gravest moment, and surely quite as important to the district, if not more so, than was the construction of the Manchester Ship Canal. That great undertaking suffered many ups and downs in its earlier days before it became an accomplished fact, but in the long run some fifteen or sixteen millions of money were raised,

COTTON GROWING WITHIN THE BRITISH EMPIRE.

and the canal was made. If it is necessary to raise several millions of money in order that the growing within the Empire of ample supplies of cotton may be established, surely such capital can be obtained. The object is worth any effort that may be necessary to bring it about.

A NATIONAL SCHEME.

It has recently been proposed that a powerful Chartered Company should be established, with a capital of £5,000,000 sterling, for the purpose of growing cotton within the Empire, the organisation not to be in any way antagonistic to the British Cotton Growing Association, but rather a development of that useful body. It has been suggested that the capital could easily be raised if the British Government could be induced to guarantee interest upon the same. The writer is not in a position to discuss this scheme, even if this was the place to do so, but he may remark that the idea of a Government guarantee for such a purpose is not a new one. When the Uganda Railway was first proposed the Government of the day was asked to guarantee interest upon capital, and it will be remembered that finally the Government undertook and carried out the construction of the line. Raw cotton for Lancashire is certainly as important as was a railway for Uganda, and if it can be obtained will form an even more valuable Imperial asset.

AN IMPERATIVE PROBLEM.

We have been told that "the very existence of the Lancashire cotton trade depends on new cotton fields being developed as rapidly as possible," and Sir Alfred Jones has spoken of the industry being "as insecure" as if on "an active volcano." There is no doubt about the truth of these statements, and it is well known that bad diseases require strong remedies. Let the necessary remedy, however powerful, be applied in this case; the cotton trade needs it, and Lancashire should demand it. The development of cotton growing, for the ample production of raw fibre, within the Empire, is one of the most pressing problems which the English people have to grapple with, and no pains should be spared to achieve success. There is no time to lose; the matter is imperative; raw cotton is wanted now, to-morrow may be too late. Delay is dangerous, and may be disastrous. The solution of the problem is all-important to the whole country, but to Lancashire it is absolutely vital. To paraphrase Sir Alfred Jones, let the work that has been taken in hand be made the biggest thing the world has ever known, and let the whole British people share the success of a great Imperial enterprise.

Lords and Commons in Legislation, Specially as regards Finance.

BY W. M. J. WILLIAMS.

THE leading political question of our day is concerned with our legislative powers, especially the inter-relation of the two Houses of Parliament in the framing of statute laws, though the question cannot but affect other such powers not directly involved in the public and parliamentary quest of the moment. How are and how shall these various powers be inter-related in legislation seems to be the real question in process of solution, and in this paper some effort is made to furnish a reply to the former portion of the question, not without a conviction that the answer should serve to aid a solution of the latter.

So great an authority on our legislation as Sir Courtenay Ilbert, the Clerk of the House of Commons, supplies us with the following form of the enacting formula of a modern statute:—

Be it [therefore] enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by the authority of the same, as follows. . . .

and he adds that the formula was gradually developed from a form which implied that legislative authority was vested in the King alone. Even the most modern and hurried reader knows, perhaps without much clear definition in some cases, how the "three estates of the realm" are co-ordinated in our legislative action, but recent events have made it clear again that the relative powers and position of the estates in the legislative co-operation are a subject of dispute, and a dispute which should be ended for the promotion of our national weal.

It will be observed that the above form applies to legislative Bills in general, and does not distinguish Bills according to their subjects, such as money Bills, and other kinds. As the Finance Act of 1909-10 was the immediate occasion of the issue to be treated in this paper, it will, therefore, be pertinent to supply the preamble to a "money Bill," such as that now notorious Act was. The preamble is as follows:—

We, your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards raising the necessary supplies to defray your Majesty's public expenses, and

LORDS AND COMMONS IN LEGISLATION,

making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto your Majesty the several duties hereinafter mentioned; and do, therefore, most humbly beseech your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows.

The significance of that preamble is, of course, in the added clause preceding the usual enacting clause of the preamble, where the gift to His Majesty of supplies of money is given "freely and voluntarily" by the Commons, and this apportionment then appears to become law by the "advice and consent of the Lords," countersigned by the Royal sign manual.

This inference from preambles is confirmed by the observation of the career of a Bill passing through Parliament. A Bill may be introduced, speaking generally, by any member of either House of the Legislature, and may be initiated in either House. It is well known that in general every such Bill, including private Bills, have to be read three times in each House, and undergo detailed examination in a Committee also. When a measure has been dealt with in one House, it is sent for attention in the other, and the practice which obtains afterwards is not without a bearing of some importance on present-day controversy. Practice and standing orders require that a "money Bill" shall be introduced and originate in the House of Commons, and even there after notice has been given of the purpose. When a Bill has secured the assent of both Houses of the Legislature the rule is that it shall await the Royal Assent in the House of Lords, and be presented for the Royal approval by the Clerk of Parliament, who is Clerk of the House of Lords; but when a money Bill has passed both Houses "it is returned to the Commons, and when that House is summoned to the House of Lords, to attend the Sovereign or the Lords Commissioners, the Bill is handed by the Speaker, at the bar of the House of Lords, to the Clerk of Parliaments, to receive the Royal Assent." In the practice of Parliament, therefore, there is found a distinction not only between Bills generally and money Bills, but in the relation of the Commons to a money Bill, which is regarded as specially in the care of the Commons. This, of course, is only a confirmation of the popular impression, but important as justifying that impression by rule and practice acknowledged by both sections of the Legislature, as also by the Sovereign. Recent events, however, have made it imperative that we should imitate the child, and see how the plant grows, by examining its roots, by ascertaining how it subsists in the soil. There is a demand that we should review our legislative machinery, see what it is, and how it arrived at the form and practice of the present day.

SPECIALLY AS REGARDS FINANCE.

Of the legislative machine as a whole for the United Kingdom there is a strong consensus of opinion, but it may be found useful to review it for the sake of clearness in our present purpose, which concerns the sub-division of the power, the proportion of power to be allowed to the various factors in legislation. The question to be proposed is, not what are the laws of the realm, nor how to interpret them, but how do they get on to the statute book, and what are the powers, and their relation to one another, which determine what those laws shall be. We have to see what those powers are, and what their powers and authority in producing our laws severally.

It is apparent, therefore, that a short review of the constituent powers engaged in our legislation should be undertaken. These constituent powers are usually given concisely, as the Crown, the Lords, and the Commons, and the order of enumeration is not without a suggestion of the place and importance of the several powers. That suggestion is worth observation and reflection, but the acceptance of it without qualification might after all prove that some considerations other than such as concern legislation had been allowed to determine its form. The national life, as all life, is one which, though spoken of conventionally as if in detached compartments, is affected by matters, in this case social probably, outside that limit now implied. The three powers concerned in legislation in the United Kingdom are, however, acknowledged generally and practically, the clergy, represented by the twenty-six Parliamentary Bishops, being included with the Lords, with whom they sit. What are the functions of these three powers, severally, in legislation?

Parliament is a word frequently used in an inaccurate way to denote only the two Houses of the Legislature, whereas the full and correct signification is that the Parliament of the United Kingdom is composed of the King or Queen and "the three estates of the realm," viz., the Lords Spiritual, the Lords Temporal, and the Commons. Laws made with the aid and consent of these various powers, the three, and those so made only, are binding upon the King's subjects. (In feudal times, however, the term Parliament was used much more loosely.) The Crown's place in this three-fold power to legislate is, as in most things British, an issue of our history rather than an institution arising from political theory. As Sir Courtenay Ilbert reminds us, the Legislature in this kingdom is just the very opposite of what Napoleon conceived a Legislature should be, when he said that it should "construct grand laws, but respect the independence of the executive." The Clerk of the House of Commons adds:—"The English Legislature was originally

LORDS AND COMMONS IN LEGISLATION,

constituted, not for legislative, but for financial purposes." Even now, so many years after the Bill of Rights which gave us a Crown the wearing of which has a parliamentary basis, the Legislature is just that essentially, largely in form and in substance, that it is a means of supplying the Crown with money to carry forward the administration. The method of supplying those means is, indeed, a method of legislation, but this relation of the Crown to the other parliamentary powers must be seen at once to be of great consequence, in history and in practice. The essential, the oldest connection with the Crown, is the financial, and all other kinds of legislative work has arisen around that indispensable function of consenting to and supplying money.

The power of the Crown in legislation is, however, a power to be exercised strictly according to law, which in this case rests on custom and statute. Bracton, in the time of Henry III. (1216-1272), declared that "the King must not be subject to any man, but to God and the law, because the law makes him King." Fortescue, the Chancellor of Henry VI. (1422-1461—dethroned), speaking of the Royal prerogative, said:—

A King of England cannot, at his pleasure . . . make any alteration or change in the laws of the realm without the consent of the subjects, nor burthen them, against their wills, with strange impositions.

Sir Thos. Smyth, in the days of Elizabeth, said that "the most high and absolute power of the realm of England consisteth in the Parliament." All this consists with what was formally embodied in the Bill of Rights in 1688 on the accession of William and Mary, where we read

that the pretended power of suspending or dispensing with laws, or the execution of laws, without consent of Parliament, is illegal. . . . that levying money for or to the use of the Crown, by pretence of prerogative, without grant of Parliament for longer time or in other manner than the same is or shall be granted, is illegal.

In these quotations we hear the reverberations of the Stuart contentions over ship-money and taxation generally; but do they not also serve to give historical place to the Crown in legislation in this realm? The King and his Crown are supreme; but the Crown must agree with other powers of Parliament before a law can be recognised as valid. *Rex* is not *Lex*; it is the prerogative of the King to be required to give assent and consent to things agreed upon by the other legislative powers, but he is limited in that he is also by statute as well as custom bound to act according to law. He is supreme chiefly in that his is the executive power; he is supreme also by virtue of that in legislation, as his co-operation is required to render valid the laws to be administered by him. The King calls a Parliament, always has

SPECIALLY AS REGARDS FINANCE.

called a Parliament; but that very calling is a confession that his will must consult that of the other powers represented in the Houses.

The Lords, to us of to-day, assemble in a House of their own, whether they be of the Spiritual or of the Temporal order. For my present purpose it is not material to distinguish between these two orders of the members of the House of Lords, though it is not without a bearing of importance upon legislative authority and power to regard the composition and the qualification for membership of this ancient House. The point to observe above all else here is that already mentioned in speaking of the King's relation to Parliament, viz., that he calls men to his council. The presence of the proudest noble in the council of the nation is, in form, in consequence of a summons from his Sovereign, and this has been so from the Norman and Plantagenet days in which our national council finds its origin. That admits of no question; the character which arrests every inquiring eye is the presence, the constant presence, of the same persons or the same name. It is the hereditary character of the House of Lords which arrests the attention of every student. To the inevitable question how the "peer" got into this remarkable position Bishop Stubbs answers historically:—

It is convenient to adopt the year 1295 [Ed. I.] as the era from which the baron, whose ancestor has been once summoned and has once sat in Parliament, can claim an hereditary right to be so summoned. . . . For the period before us membership of the parliamentary baronage implies both tenure and summons. The political status of the body so constituted is thus defined by their successors* :—The hereditary peers of the realm claim (1), in conjunction with the Lords Spiritual, certain powers as the King's permanent council when not assembled in Parliament; (2) other powers as Lords of Parliament when assembled in Parliament and acting in a judicial capacity; and (3) certain other powers when assembled in Parliament together with the Commons of the realm appearing by their representatives in Parliament, the whole now forming under the King the Legislature of the country.

The Bishop adds:—"The estate of the peerage is identical with the House of Lords." That account of the peer of our Parliament and his "claims," an account from his own lips, as issued in 1821, and the last quoted passage from Stubbs, bring us face to face with a claim not only that members of the House of Lords do get a writ of summons, but claim to be members of a permanent council, and as such a right to such a summons. It is, of course, the fact that many of the members of that House at the present day cannot prefer this claim except in an

* Lords' Report on the Dignity of a Peer, I., 151.

LORDS AND COMMONS IN LEGISLATION,

indirect and corporate capacity, and not by a hereditary personal position. The House of Lords at present has upon its roll about 620 names, including two Archbishops and twenty-four Bishops as representing the estate of the clergy, and it has also among its members sixteen representative peers for Scotland and twenty-eight for Ireland, while several of the peers are virtually "life peers," being nominated to the House for judicial purposes without remainder for their heirs. These last-mentioned features, no doubt, do modify the character of the House, and might become of greater consequence, but at the moment do not actually affect, nor would be regarded by the hereditary peer as threatening the validity of his claim to a writ and place in the House as a hereditary peer. He claims to-day, as did the peers of 1821, and as the barons of 1295, that he belongs to the King's permanent council, claims also to be a judge, and claims that he has a share in legislation; and this lofty claim is for the peer personally, and his heirs continually. It is sometimes overlooked that this last feature has an important bearing upon some modern, and perhaps not too earnest, claims made for the Lords as representing the country in some sense. A peerage, a membership of the House of Lords, has always been individual, and with no element of representation, save where specially conferred by statute, as in the union of Scotland, 1707, and the union with Ireland in 1801. The assembly of the Lords of Parliament in all their capacities, and especially as the members of that House, is an assembly of individuals who claim the right to a share in legislation founded on nothing but a custom of centuries admitting such a claim.

When it is pointed out that the claim of the Lords of Parliament to a share of legislative power is founded on the custom and practice of centuries the validity of the claim is not in question. Much more important is it to register the fact that the claim is admitted to-day in a very practical manner. In all our legislation the House of Lords, consisting for the most part of individuals who have inherited a place in that House, as we have seen, claims to have a voice, and to be valid as law the "advice and consent" of the Lords is necessary. This remarkable position of the Lords must always be borne in mind.

"And Commons" is found in the formula of the preambles to Bills and Acts of Parliament. The House of Commons, the third power in the legislative work, stands out sharply as differing wholly from both the King and the Lords in relation to legislation by reason of its representative character. This representative character of the Commons is the most impressive feature of the Legislature, and the most jealously guarded of all.

SPECIALLY AS REGARDS FINANCE.

Visitors, both home and foreign, to the Houses of Parliament, who trespass into the House of Commons are not likely to forget the jealous care with which it is sought to keep the Chamber sacred to those only who have been chosen to represent their fellow-citizens at the framing of laws. That representative character comes forth sharply into the light in contrast with the position of the Lords, who found their presence and power on personal claims only. The association of two such Chambers in legislation, the one claiming power as a privilege of individuals, the other chosen by a large number of citizens throughout the kingdom as representatives, is a sight that only usage could cover without stirring common wonder. So unequally yoked together are these two Houses in the throes of legislation that, regarded apart from an experience, we might suppose the association would prove wholly impracticable. That surprise has only become stale, though it is justified by experience, and our history proves after all that this association of the non-representative and the representative has ever been a source of friction and strife.

Ever and anon the incongruity, the practical issues rather, have been such as to make the strange nature of this association felt, and seen, and heard of; in short, this last agitation about the rival work of Lords and Commons is only the last link in a chain of contests from long past days. The fact is worth recording once again that the House of Lords consists of about 620 individuals claiming personal power, while the House of Commons consists of 670 members, chosen representatives of constituencies formed according to law. Without indulging in any comparisons, it may be repeated that the conjoining of two such very different Houses in legislation is a very remarkable thing.

To realise this special position of the representative character only of the House of Commons, the comparison with the House of Lords may be drawn out further by means of the claims set up by the peers as Lords of Parliament. It is true that the Speaker at the opening of every new Parliament claims access to the Sovereign for the Commons, and that this is always allowed; but it is allowed in a collective sense, and not for each person who is a member of the Commons. The member of the House of Lords at all times claims access personally to the Sovereign, and to belong to his permanent council. And, again, the claim to act judicially, though not formally abandoned or claimed, is not pressed by the Commons, though Parliament as a whole retains its judicial character as a "High Court." In an impeachment the House of Commons prepares a Bill, and it is tried before the Lords. These privileges claimed for the Lords are founded on the personal claims of each peer; the members of the House of

LORDS AND COMMONS IN LEGISLATION,

Commons (as, once again, the trial of election petitions by judges tends to show) are endowed with representative capacity, and that only, but that fully, in the great council of the nation.

This general account of the legislative machine for the United Kingdom (even for dominions beyond the seas) lacks much in fulness designedly, and leaves some special aspects of the question for treatment further on. I am now concerned with an outline of our Legislature in its threefold aspect, and in depicting the character of each of the three constituent powers. The King as supreme has been seen to guide the administration of Government wholly, but his consent is required to laws also, which he administers. Then there are the Lords who claim a hereditary place in legislating, and there are the Commons finding a place in that work by reason of their representative character. These are the parts of the machine; how do those parts act in their place, or rather, dropping metaphor; what is the true relation of these legislative powers to one another? A general reply must be given first, to be followed afterwards by some detailed references, for this involves the special aspect of this constitutional question to which this paper is devoted.

The legislative powers of our Parliament in the larger sense must be regarded as co-ordinate, each one indispensable. From this general constitutional outlook such terms as the "Upper" or "Lower" House have no meaning of substance, and are even misleading. To confer validity on a project of law the assent of each of the three powers is indispensable. Our history, indeed, does cast a flood of light upon such terms as "the Lower House," for not only was the House of Commons last to be formed and acknowledged, but it was only of recent years that its full character as an independent and rightful legislative power was admitted freely. The very form still in use, the summons issued to call a Parliament, suggests the condescension with which the Commons were consulted. This historic aspect it is also which explains in turn the Lower and the Upper as applied to the two Houses of the Legislature, for, as Stubbs points out:—

The High Court of Parliament had for one of its historical antecedents the ancient Court and Council of the King, which was as certainly the parent of the House of Lords as the shire system was of the House of Commons.

In other words, the Lords represent the old central council before Edward I., in 1295, and the Commons to-day, as then, the local districts. It is in that sense that the terms "Upper" and "Lower" are applied to the several Houses: they are coined at the Court, or in social conditions; but constitutionally, and in legislative matters, they have no place. The true view of the three powers of legislating authority is that King, Lords, and Commons

SPECIALLY AS REGARDS FINANCE.

are co-ordinate in framing the laws. While that undoubtedly must be regarded as the constitutional aspect of the matter, it should not be forgotten that this position has been won, and this aspect revealed even more clearly by a hard-fought evolution, of which our history for centuries is eloquent. The calling together of the shiremen and burgesses to vote supplies for the King to enable him to wage his wars, that origin of our parliamentary system after the Conquest, has left in fact to us the conditions in which the two Houses of the Legislature are spoken of as Upper and Lower. To hold the fort is necessary at the same time. Constitutionally, in our law-making, the place of King, Lords, and Commons is side by side, just as every preamble to a law requires them; without any one of them there can be no valid law. That is a position which has been won; it should be held with a firmness worthy of a nation.

At this point it is necessary to make a distinction. So far, in considering the work of legislation, the necessity of a co-operation among the three distinct powers has been emphasised, that in which they are alike has been exhibited. The differences between these powers has appeared also; and here it may be well to emphasise the separation, the integrity of each portion of the Legislature. The King as Sovereign, supreme and alone; the Lords a body of councillors enjoying a privilege, individually and collectively; the Commons increasingly a collective factor of the representative order; but each one of these three a distinct factor in the legislative work. If the co-operation of the three powers is required for the validity of a law that is not of a mathematical nor any quantitative quality in the case of any one of the powers. The power conferring validity may be constant, but may be sub-divisible in several proportions, and on various occasions. Studied in its historical evolution, the British Legislature is seen to be not a cunningly-devised machine according to an elaborate design, but rather like some of our streets, which contain houses of conflicting design, and reaching many different altitudes. I have quoted Sir Courtenay Ilbert's dictum already, that "the English Legislature was originally constituted, not for legislative, but for financial purposes." That the course of our history confirms amply; but the fact should aid us at once to maintain necessary co-operation of the three powers in legislation, while recording the privileges of the Commons and the other powers according to the long-established practice. The King, who long ago condescended to call in the representatives of the shires and the boroughs, has the privilege of calling for aid still; but he must call, and call annually, for in course of time the representatives of the shires and boroughs

have acquired the power to limit the time and the amount of money which they will vote for His Majesty's service. The House of Lords still claims to be a necessary part of the Legislature whose consent to a measure must be got, but, while it provides elaborate "standing orders" to regulate "private Bill" legislation, it does not press the orders regulating its public business. The Commons, on the other hand, regulates all its business by certain "standing orders," and both in them, and in the practice which they regulate, it gives a place, and special place, to business touching public money. Of these orders two only are of importance here. The interest is high when we observe that the House of Commons will not grant any money except upon a recommendation from the Crown—a rule connecting us at once to the day when an absolutist King was constrained to seek money aid in far off days from the shiremen and the burgesses. The other rule declares that the House will not proceed to consider a demand for money on the day when it is made, which exhibits the House acquiring and maintaining a power which the tutor, Time, has shown to be necessary. So we find the co-operative powers acquiring and exercising different functions, until it is laid down in May's "Parliamentary Practice":—

Thus the Crown demands money, the Commons grant it, and the Lords assent to the grant; but the Commons do not vote money unless it be required by the Crown; nor do they impose or augment taxes unless such taxation be necessary for the public service, as declared by the Crown through its constitutional advisers.

To this pithy summary of the functions of the powers in the grant of supply and the imposition of taxation, showing us the House of Commons seized of the substantial portion of the power in present practice, we may add also a provision of the Audit Act of 1866. It is well known that this statute regulated the method of business in the administration of the public finances. The peculiar officer prominent in this measure is the Comptroller and Auditor-General, who among other duties is required to prepare a report on the appropriation accounts submitted to him by the Treasury for presentation to the House of Commons alone. There can be no mistaking of the emphasis thus laid upon the share of the House of Commons in the provision and appropriation of public money. We are familiar, however, with the fact that money Bills, raising taxes or granting money, undergo the same almost identical journey in the Legislature, starting from the Commons, calling at the Lords, and then mounting the steps of the Throne for Royal approval. Here, then, comes with force another pithy sentence from the same chapter of the

SPECIALLY AS REGARDS FINANCE.

“Parliamentary Practice”:—“The responsibility discharged by the Lords in the grant of supplies for the service of the Crown, and in the imposition of taxation, is concurrence, not initiation.” It would be difficult to express the general position advocated here more succinctly, viz., that while the powers co-operating in legislation must all be consenting parties, yet there is found clearly a differentiation of function in that co-operation. The differentiation in the case of the Commons is with regard to public money; and this the Sovereign recognises every year in his Speech from the Throne, where he addresses a special paragraph to his “faithful Commons.”

Here would seem to be the place to depict still more carefully and fully the peculiar privilege of the Commons in regard to financial matters. That privilege may be sought, and sought most safely, by an examination of its practice, and by an observation of the reason for that. The noise and clamour attending political controversy out of doors is such that very frequently the true and actual position is not perceived; but in this matter, as will be seen the more it is studied, and above most objects of study, a clear recognition of the actual position is necessary to a judgment of the trend of things, and of the way they should be made to take. Given a Legislature such as has been depicted, consisting of powers which have acquired a place in the work of framing our laws, what are the real significances of those places, and, particularly, how do we find these powers acting in their practical work, acting, we must and do know, by the consent, if not quite the approval always, of the other co-ordinate powers? At every step there is a temptation to go beyond the ascertainment of the limits and practice of what is usual to the outlining of what is desirable in view of the origin, character, and power of the several factors in legislation; but it cannot be repeated too often how the most fruitful study appears to be an ascertainment of the functions allowed in practice to the powers reciprocally. This is all the more promising and pleasant that, so far as the Crown goes, no question arises to-day as regards its place in the process of law making. The matter to-day becomes a question of the place, and especially of the power and functions, of the Lords and the Commons severally. It should be observed also that the House of Lords does not claim in legislation (which is the crux of to-day's discussion) any peculiar and exclusive power, but a power to require the consent of the Lords in each and every project of law. There is the further noteworthy fact that, in form at any rate, this claim is admitted, not only as historic, but with a direct regard to practice. While that is so, it is also true that there is a reservation in making such an admission on the part of many,

a reservation founded on a perception of the difference in origin and composition, and, should we add, authority of the two assemblies.

If the House of Lords does not now formally claim any special privilege in legislation, the House of Commons does assert such a privilege in all matters touching public money. This matter, though apparently elusive, and almost contradictory of the co-ordinate authority of the legislative powers, is from a practical point of view of the most substantial character, and in importance of the highest. When an appreciation of this importance is lacking a contest such as that over the passing of the Budget of 1909-10 fails to reveal its meaning. That the Bill should have passed ultimately is also a circumstance which has left some insensible to the real meaning of the controversy and contest. A storm is said to have blown hard, and shaken some things rooted in the ground; but it is admitted that the storm has been passed, and there is a question not only whether that storm strained the life of some things proved to be a public danger, but whether, after all, such an experience should be regarded as stormy!! The fact that such a view is being expressed proves that the appreciation of that contest has been of a very superficial character in some cases. Still, there was seen the claim in turn of the House of Commons to a peculiar function and power in legislation, such legislation as concerns public money. In the rejection of the Budget Bill in December, 1909, it must be admitted by the stoutest lovers of the Commons that the constitution of the public powers not only admits, but even anticipated, the exercise of a power to reject such a money Bill. From the Commons point of view it was contended with equal thoroughness, and perhaps with a sterner resolve, that, however the form of the powers may be, not only the circumstances, but the essence of the position required that the exercise of power should regard justice and discretion. In other words, the Commons seemed to demand the "consent" of the Lords to a money Bill.

The Commons were justified in making such a demand by the precedents of Parliament. No excuse or explanation is required for an appeal to such precedents; for, of course, it is a commonplace which requires constant repetition that our constitution is not written and drawn out formally, but has to be observed in the practice from day to day and year to year. The House of Commons last year was warranted so in expecting that its demand should be regarded in the case of a Bill imposing taxes upon the people. It is sometimes said by constitutionalists that the powers of the Crown and of the House of Lords are only dormant in certain cases, and have never been abandoned, still

SPECIALLY AS REGARDS FINANCE.

less disallowed. The veto of the Crown on legislation is referred to in this connection, and it is added of the Lords that their powers are in reserve for occasions when a violent attack may be made upon our institutions and laws. That, however, seems to be an attempt to secure the advantages at once of a written and unwritten constitution. Ours is written only in the habits and usages of legislation, and it is to be expected that acquiescence in certain practices should be regarded as precedents of the most valid character. Some aspects of the relation of the powers to the grant of public money have been exhibited already by reference, for instance, to the Crown's recognition every year of the special position of the Commons in money matters, and inferentially by the virtual admission of the Lords of the justice of that position.

This reference to the cogent acquiescence of the Lords may be strengthened almost indefinitely by appeal to the details of practice. The cogency of that appeal also would be acknowledged when the noise of discussion was hushed; the final admission of this by the passing into law of a Bill rejected in December by the same "revising assembly" in March is an event the meaning of which is pregnant, even though a general election intervened between the reversal and rejection. That acceptance of a measure because the House of Commons insisted that it should be accepted was only a harmonising of that matter with other facts of similar and kindred legislative action. It has been pointed out already how the House of Commons insists upon controlling the Alpha and Omega of finance. The Crown may suggest, and it does so, through its acknowledged Ministers; the Lords may discuss, and even suggest, and add suggestive clauses to money Bills without causing much anxiety to anybody; but decision upon money matters the Commons claim for themselves, and a decision to be respected, even when the Lords have to do so at the cost of reversing a public action. This, let it be repeated, is in harmony with the attitude of the Commons on all things financial. The privilege of control is pushed to the very edge of the whole administration, though perhaps in actual practice the claim is not fulfilled. The King is nominally the head of the executive. He entrusts administrative duties to Ministers; but his acts are subjected at will to the revision and inquisition of the Commons. The raising of the money required, or, on the other hand, the disposition of that money, is made into a peculiar and annual function of the Commons, which devotes time to the subject every session, however many the other claims upon its time which may go unheeded. To consider how this cherished duty and privilege is attended to is not relevant to my purpose

here; but it is of consequence to insist that the privilege is assumed, the duty is discharged by the House of Commons, and by no other power or assembly. A whole network of rules for business is fashioned before the face of the whole world, the very centre and core of which is the power to give or withhold the money required by the administration; in Ways and Means Committee the form and amount of the taxes is fixed; in Supply the sums to be spent in various services on land and sea (and air) are sanctioned after submission in considerable detail; a double check upon the amount to be issued is instituted by the several functions of the Treasury and the Comptroller-General. It will be seen below how the claim to control by the Commons is in principle and in practice of a thoroughgoing character; and the claim has been brought to the arbitrament of affairs, where the Lords by ultimate recession from their position have allowed it frequently, just as the Crown does explicitly every year vow by addressing a special paragraph of the Speech from the Throne about estimates to the Commons alone.

The appeal to history is at once a confirmation of an ancient right allowed to the Commons, and the all-sufficient illustration of this feature of our unwritten constitution. Our constitution is a series of recorded incidents; it arose from the wants of the days as they passed, and in the result we see first how those who were nearest the King, the clergy and the barons, were called into his council, then how they acquired power because of the King's need of money, and finally how the same pressing need caused the representatives of the shires and the boroughs to be summoned. Chief of all for my purpose is it to watch how these commoners gradually acquired a right to grant and to fix the supplies which the King required. An almost equal importance attaches to the remark of Sir Courtenay Ilbert, that "the English Legislature was originally constituted, not for legislative, but for financial purposes." The importance of this was soon felt in the earlier days of our Parliament since the Norman Conquest, and the breaking of the feudal system which set in.

At the signing of the Great Charter in 1215 one of the leading provisions was that promising that any aids or scutages, in addition to those which had been payable by tenants-in-chief of the Crown, should be voted by a council of prelates and greater barons summoned separately, and of the lesser barons and tenants-in-chief summoned by writ addressed to the Sheriff in the County Court. The eighty years following, to 1295, were years of constant effort to realise that promise, that contract, accompanied by an effort of some barons to establish their authority for some of the King's failing prerogative. Simon de Montfort's Parliament at

SPECIALLY AS REGARDS FINANCE.

Westminster in 1265 was summoned in relation to certain levies required by King Henry III.; that Parliament of 1290, which was called a "full Parliament," consisted of bishops and barons only, but was summoned to grant an aid to marry the King's daughter; and, as it continued to sit during the year, in June writs were issued to elect knights of the shire on or before the 15th of July. Then again, as the passing of "Quia Emptores" shows, the law of the transfer of land was designed to preserve the feudal dues among other objects. The King's income during the next few years was much wasted by war with France, and there was much strife in securing supplies from barons and clergy. The new element in the constitution was sought by the harassed and impatient King. A Parliament summoned at Westminster in 1294, at which knights of the shires were present, was followed in 1295 by the great council, which is regarded as having been a "prophetic inauguration of the representative system." It is important to observe that already the share which the writs allotted in the work to be done by the Commons, or those who were neither of the baronage nor the clergy, was to execute what would be done by common counsel. That Parliament of 1295 called by Edward I. was not only the first complete Parliament of the three estates, but we see those estates also making their various grants to the King.

The power of the Commons, as they were known later, grew rapidly in those early Plantagenet days. Soon it was a maxim that "what affects all should be approved by all." More than this. In 1340, being the 14th of Edward III., "Wm. de la Pole and Jno. Charnels are called before certain persons assigned by the Parliament, and demanded to give an account of their receipts and expenditure." That has been said to have been the first example of money given by Parliament having to be accounted for to persons appointed so. More definite still is that incident of 1406, during Henry IV.'s reign, when the Commons require "that certain persons may be appointed auditors, to take and examine the accounts of the Lord Furnival and Sir John Pelham, made Treasurers of the War in the last Parliament." Such instances will give point to a passage of Stubbs' on the reigns of Edward II., Edward III., and Richard II., when he speaks of the House of Commons growing into a full share of political power, and of the recognition of its full right as the representative of the mass and body of the nation, and of the vindication of its claim to exercise the powers which in the preceding century had been possessed by the baronage only. It is clear from the first introduction of the Commons into the national council that their power and influence was based on their

LORDS AND COMMONS IN LEGISLATION,

financial ability. This will not be construed as denying the power which they derived from their permanence and solidarity as a corporate body. The state of the country was changing rapidly in the thirteenth and fourteenth century. As regards supply for the public service the source, naturally, had been the land, which was held so largely on military service on condition of contributions of various kinds from the tenants-in-chief of the Crown. As the population grew, and the taxation became less feudal, the share of the commonalty in the supply became larger, until the rise of a "Parliament," as we see, admitted not only clergy and barons, but also "knights, burgesses, and other freemen of the land." The representation of such new elements of the lieges in the King's council grew rapidly into a recognition, a practical recognition, of it by the preponderating voice of the commonalty in the supply services. We are not, of course, to think of matters in the ordered, settled, and smooth state of working of our days: there was the incident, for instance, in the days of Henry IV., in 1407. The Commons were invited to hear what the Lords considered should be the supply to be voted to the King. They object, for "the Commons were thereupon greatly disturbed," affirming that this was in great prejudice and derogation of their liberties. The King yielded, and it was declared that it should be lawful both for the Lords and Commons to commune amongst themselves in Parliament, in absence of the King, of the state of the realm and of the remedy necessary for the same, but that neither House should make any report to the King of any grant nor of the discussions upon such grant before the Lords and Commons were of one assent and accord, and then in manner and form as had been accustomed.

Henry also laid down that taxes were "by the Commons granted and by the Lords assented." It is usual to say that Parliament was fully reared from this point, and the supremacy of the Commons on questions of supply recognised by the practice. That sufficient witness (and without suspicion on such a question as this), the "Report on the Dignity of a Peer" (1820-1), speaking of this incident, remarks:—

This declaration on the part of the King seems to have placed the King and the two Houses of Parliament each in the separate and independent situation in which they now respectively stand. Not, indeed, as a novelty, but as a solemn declaration in Parliament of what had been before accustomed, whatever proceedings of a contrary tendency might have taken place in former Parliaments: and this declaration in Parliament, with the Statute of the 15th of Edward II. before noticed and the Statute passed in this Parliament, declaring who should be the electors of the knights of the shires, . . . seem to have completely settled what was to be deemed the true constitution of the Legislature of the kingdom, especially with respect to the important point of grant of aid to the King and with respect to the separate and distinct offices and duties of the two Houses of Parliament and their respective separate and independent proceedings.

SPECIALLY AS REGARDS FINANCE.

Such a pronouncement, summing up what may be regarded as the point to which Parliament had developed in 1407, must be regarded as most striking, and all the more as coming from such a source as this. We must read history, however, remembering how the wills of men regard the conclusions of the constitutionalists; the settled practice has been attacked, accordingly, on many occasions.

It would be instructive, but somewhat tedious, to follow the course of Parliamentary history on this question of procedure in Parliament from that point in 1407, where we see it admitted in practice that the gifts of supply were from the commonalty, but confirmed by the nobles and clergy. Though regarded as established at that date, we know that by various devices, especially by the irregular summons of Parliament, the spirit of that constitution was violated in almost every reign of the Rcses time, the Tudor period, and the following crucial time of the Stuarts. In those days, of course, the chief cause of contention was the Royal prerogative, as opposed to the will of Parliament as a whole. The records of Parliament supply ample evidence showing a delicate state of relations between the two Houses during those stirring periods. For my present purpose it will suffice to quote a celebrated incident bearing directly upon our present controversy, and raising the issue in a very piquant manner, which is found in a note of the third volume of Hatsell's "Precedents." It appears that in 1702 Arthur, Lord Anglesea, published a book, entitled "The Rights of the House of Lords Asserted, with Remarks on the two late Conferences in 1671." His lordship says—

The next assertion of the Commons, that it is an unsafe thing in any settled Government to argue the reasons of fundamental constitutions, is a very great truth; but, as true as it is, it cannot be of weight enough to induce the Lords to forbear the justification of their rights; and when the Commons come to show in what manner they apprehend the arguing of the fundamental constitutions may be prejudicial to the Lords they take occasion to question the Lords' rights in judicature.

It was at one of these conferences that the Lords having demanded—"Where is that record or contract in Parliament to be found where the Lords appropriate the right of granting supplies to the Commons in exclusion of themselves?" the Commons reply:—

To this rhetorical question the Commons answer by another question, where is that record or contract by which the Commons submitted that judicature should be appropriated to the Lords in exclusion of themselves? Wherever your lordships find the last record, the Commons will show the first endorsed on the same roll; the truth is, precedents there are where both sides do exercise those several rights, but none how either side came by them.

LORDS AND COMMONS IN LEGISLATION.

That quotation from Hatsell proves how the old precedent of 1407 had been remembered throughout the intervening three hundred years, and was a matter which had caused much dissension throughout the time. It proves also that, after all the trials of the Stuart and Commonwealth period, at the close of William III.'s reign there was a living issue, not as to the Crown's rights, but as between the Lords and the Commons, the latter claiming successfully by precedent the privilege and right to fix supply. The form of the reply to Lord Anglesea deserves close attention. There is no act, no resolution even, which gave to the Lords a judicature, there is none which gave to the Commons alone a decision in the supply of money to the Crown. It is implied, and so justifying Tennyson's famous line of

A land . . . where freedom slowly broadens down
From precedent to precedent.

The precedent was not single or accidental; there was a practice from those early Plantagenet times which gave by the direct acknowledgment of the Crown, by the constant admission of the Lords, the fixing of supply to the Commons.

There are, however, precedents of somewhat later times, including some of recent date, to a few of which it will be advisable to refer in illustration of the legislative functions of the two Houses. No sooner had Charles II. returned "from his travels" than in 1671 (some eleven years after the return) there was a difference between the Lords and Commons about money Bills. Long, as we have seen, had the Commons claimed the right to fix supplies and to initiate such legislation. They now passed a resolution "That in all aids given to the King by the Commons the rate or tax ought not to be altered by the Lords." In 1678, Charles being in the secret pay of Louis XIV. of France, and Danby favouring old and battered doctrines about the unlawful character of resistance to the King, Parliament also having been prorogued for fifteen months, the Commons, on the declaration of war, are found to pass this further resolution:—

That all aids and supplies, and aids to his Majesty in Parliament, are the sole gift of the Commons, and all Bills for the granting of any such aids and supplies ought to begin with the Commons; and that it is the undoubted and sole right of the Commons to direct, limit, and appoint, in such Bills, the ends, purposes, considerations, conditions, limitations, and qualifications of such grants, which ought not to be changed or altered by the House of Lords.

The harnessing of Lords and Commons together proved quite as uneasy at that as at any other time; and though the claims of the Commons were allowed time after time, as in 1678, they have had to be asserted again and again. That assertion in May,

SPECIALLY AS REGARDS FINANCE.

1689 (after the Revolution, it will be observed), is couched in language of memorable kind. The Lords amended a Poll Bill, adding a clause appointing Commissioners to rate themselves. The Commons disagreed, and said:—

All moneys, aids, and taxes to be raised or charged upon the subjects in Parliament are the gift and grant of the Commons in Parliament; and are, and always have been and ought to be, by the constitution and ancient course and laws of Parliament, and by the ancient and undoubted rights of the Commons of England, the sole and entire gift, grant, and present of the Commons in Parliament; and to be laid, rated, raised, collected, paid, levied, and returned for the public service and use of the Government as the Commons shall direct, limit, appoint, and modify the same. And the Lords are not to alter such gift, grant, limitation, appointment, or modification of the Commons in any part or circumstance, or otherwise to interpose in such Bills than to pass or reject the same for the whole, without any alteration or amendment though in ease of the subjects. As the Kings and Queens, by the constitutions and laws of Parliament, are to take all or leave all in such gifts, grants, and presents from the Commons, and cannot take part and leave part, so are the Lords to pass all or reject all, without diminution or alteration.

At the Revolution, not only was the prerogative of the Crown defined and limited, but it is also evident that in 1689 with great plainness of speech the Commons vindicated their privilege of fixing the amount and method of supply. As against the Lords, it should be observed how the above resolutions claim for the Commons not only to fix the amount and method of supply, but that the Lords shall not alter that supply in any way. That was the long step taken even at the Revolution from the timid days of the Plantagenets when the shiremen were reluctantly called into council. These descendants of the shiremen now demand the control of the money which they vote, and their demand is conceded.

The cases in which the relations of the two Houses of Legislature respecting public money have been involved in controversy or become strained since those days of the Revolution have been many; but the results have been singularly uniform in support of the steady claim of the Commons to control the public funds. That notwithstanding, the position has been held only by constant watchfulness, as in some form or another this privilege was subjected to assault. The classical case in modern days was that of 1860 and 1861, when Mr. Gladstone as Chancellor of the Exchequer proposed to repeal the paper duty as part of his 1860 Budget, but this was rejected by the Lords. On the 6th July the Commons resolved that the power of the Lords to reject Bills relating to taxation

was justly regarded by this House with peculiar jealousy, as affecting the right of the Commons to grant supplies, and to provide the ways and means for the service of the year. . . . that to guard, for the future, against any

LORDS AND COMMONS IN LEGISLATION,

undue exercise of that power by the Lords, and to secure to the Commons their rightful control over taxation and supply, this House has in its own hands the power so to impose and remit taxes, and to frame Bills of supply, that the right of the Commons as to matter, manner, measure, and time may be maintained inviolate.

In 1861 the Budget proposals were placed all in one Bill, and the Lords passed it ultimately. That plan of one Bill only for a Budget was not a pure novelty, however, as Mr. Pitt's Budget of 1787 was placed in a single Bill. Sir Wm. Harcourt in 1894 boldly altered the name into the Finance Bill, and that has since been the title of the Bill which contains the Budget proposals for the year. That was the title of the Bill of 1909, which the Lords rejected in December, only to accept it in March, 1910.

The general principle of the supremacy of the Commons in matters of finance has been regarded long as placed beyond a doubt, as the precedents which have been adduced show, and the recent experience brings confirmation. How the incident of the Budget of 1909-10 will appear in history cannot be doubted also; it will seem as though old fires long smouldering had been seen in eruption, sudden and startling, but perhaps leaving little save a memory of the fact that such fires are only hidden out of sight. Finance, then, is in charge of the House of Commons exclusively, so far as the amount and the fixing of all such points are concerned. How far the scope of a Finance Bill extends is not so easy to decide, except that on many occasions the Commons have made it plain that any substantial infringement of the privilege will be opposed resolutely. May's "Practice," however, says that

by the practice and usage based upon that resolution [of 1678], the Lords are excluded, not only from the power of initiating or amending Bills dealing with public expenditure or revenue, but also from initiating public Bills which would create a charge upon the people by the imposition of local or other rates, or which deal with the administration or employment of those charges. Bills which thus infringe the privileges of the Commons, when received from the Lords, are either laid aside or postponed.

Complete and sole power to fix public charges of every kind, without alteration, is the principle contended for in these days by the House of Commons.

To trace the history of the Lords and Commons during the centuries in their legislative relations, even though cursorily, is impossible without some regard to the larger question of that relation to which the attention of the country is given to-day. Though the eruption of the Lords in 1909 over the Budget Bill was in form a contention over financial matters, it was recognised on all sides as much more than that. Expressed thus, it should not be understood as though I suggested that public finance were

SPECIALLY AS REGARDS FINANCE.

a minor consideration. The privilege of the Commons was gained in part because of the fundamental and practical importance of finance to a representative assembly. The objection to finance on the part of the Lords was an objection which was known to arise from other points of view also, focussing chiefly, it is true, in money matters. To find the House of Lords after such a demonstration, of so signal a character, made on ground where battles had been fought and lost many times before, surrendering under the pretence that the people had spoken at a general election, will not be regarded as anything else in constitutional history than another defeat brought about by a lack of wisdom. The importance of that defeat as regards finance is very great; but it is, of course, of immense importance to regard the place of the Lords in legislation generally as involved in the issue which was put to the hazard. That issue has been raised definitely, and the review of the part and power of Lords and Commons in matters of finance cannot but point in a direction leading to change.

Let it be recognised clearly that when the Budget Bill of 1909-10 became law after one rejection by the Lords the only event decided was the supreme place of the Commons in such matters. No competent authority has sought to deny the legal, or rather constitutional, right of the Lords to reject such a Bill. Practice, however, has placed the King's administration in a position so dependent upon the House of Commons, and its votes for special purposes, that a place for early repentance has been provided for the House of Lords, which can gain nothing by a state of chaos.

The review has brought out clearly the strength of the Commons as founded in their representative character. Has the full fruit of this principle been gathered in our legislative practice? Has the effect of that to stop at Bills defined and declared to be Finance Bills? Or shall it be sought to make it a rule of Parliament, effective by consent, or secured by statute, that the plainly-expressed will of the representative House shall be made to prevail? Let anyone read and ponder over our constitutional development and say nay, if it is possible, to such questions. The position of the Commons as acknowledged representatives of the citizens of all classes is as strong as the remarkably unrepresentative character of the Lords is weak and wonderful. If even in Plantagenet times, if at the ebullient times of the Restoration, the power of the representatives was felt to be so strong, what shall be said of to-day when, after several "Reform Bills," the House of Commons is more representative than the legislators of those days dreamed of! The Commons are strong

LORDS AND COMMONS IN LEGISLATION.

in their character of a people's House, and there is a probability that the will of that House may have to be registered by the Lords in all matters of legislation unless we are supposed to be destined to see a "free" people accept quietly a negating of their desires by the privileged Lords. *Absit omen!* This is not the place to discuss the large and momentous problem of government and legislation which is thus forced on the country by its present needs and position; but in closing I cannot be wrong in expressing the conviction that a review of the way in which the Commons gained their strong place in financial matters points to the opening of a new chapter in national matters arising out of this in a future that will not be far away. To believe that our constitutional development is to be arrested, and that legislation is to fail precisely at the point in which so much of our national glory is centred—the defeat of the representative principle, in short—is even in these unheroic days a very hard task.

Meantime the strength of the nation appears to be due to the momentous resolution passed by the House of Commons at the instance of Sir H. Campbell-Bannerman on the 26th June, 1907, the object of which was to make it certain that within a single Parliament the decision of the Commons shall prevail, not in finance only, but in all legislation.



The Co-operative Movement in Relation to Literature and Art.

BY A. E. FLETCHER.

THE Co-operative movement has not directly influenced literature and art to any great extent. It has not produced Co-operative poets, painters, actors, musicians, sculptors, or architects. Indirectly, however, it has had an enormous influence over the minds of the votaries of art, whether they have expressed themselves in language or in colour, in marble or in sound. Co-operation and trade unionism were the chief factors which counteracted the degrading results of the industrial revolution brought about by the substitution of machinery for hand labour. There is nothing more terrible in the history of the English people than the consequences of this change which was effected at the beginning of the last century. Labour-saving invention is always to be commended, and its progress is inevitable. Unfortunately, however, the capitalists captured the great labour-saving machines invented by the Arkwrights, the Cromptons, the Cartwrights, and others, and reduced to a condition of factory slavery the workers who had formerly owned their own tools and worked with them in their own homes. I need not dwell upon the horrors of the social conditions, including the institution of child slavery, which this revolution created. Mr. John Wilson, M.P., in his very interesting autobiography, recently published by Mr. Fisher Unwin, has given us a lurid picture of the sufferings of the working classes in the days preceding the abolition of the Corn Laws and the adoption of the Factory Acts.

It was those horrible conditions which aroused the sympathy of all right-thinking people and inspired the great industrial reformers of the early half of the last century. Foremost among them were Robert Owen and William Thompson. The story of the career of Robert Owen is too well known to Co-operators to need repetition here. Biographical justice, however, has not been done to William Thompson. It is a curious fact that one of the earliest and greatest apostles of Socialism was an Irish landlord. William Thompson had large estates in County Cork, and one fine morning he woke up in a reflective mood and contrasted his own affluent position with that of the poor peasantry on his estate. He came

THE CO-OPERATIVE MOVEMENT IN

to the conclusion that he had for years been living on rent, the product of other men's labours. He elaborated this idea and produced a volume which, according to Professor Menger, of Vienna University, anticipated the economic doctrines of Karl Marx. Thompson was undoubtedly a very remarkable man. He wrote not only a great work on the distribution of wealth, but he was the first to proclaim the doctrine of the equal political rights of women and men. Mill was certainly familiar with Thompson's book on the rights of women, and was no doubt converted by it. Thompson threw himself heart and soul into the Owenite movement, and bequeathed his fortune to its propaganda. His will was disputed by a distant relative on the ground that the money had been left for an immoral purpose! It took thirty-five years for the Irish Law Courts to decide this question. The decision was that the plaintiff had established his claim. It was immoral to leave money for the support of Co-operation and for propaganda for the rights of women. We have made a little progress since then.

Owen and Thompson received their inspiration largely from William Godwin, the pioneer of liberal thought in economics, politics, and literature of the nineteenth century. Godwin not only wrote books on politics and economics, but he also wrote a novel, "Caleb Williams," which created a great sensation. The novelists before him, Richardson, Fielding, Smollett, and Goldsmith, ably pictured the social conditions of the various ranks of society of their day, but they all, with the exception of Goldsmith, seemed to regard poverty as a necessary institution. They did not suggest a remedy for the evils which they described. In "Caleb Williams," Godwin not only gave us a picturesque account of the social conditions prevailing at the end of the eighteenth century and at the beginning of the nineteenth, but he suggested the methods by which the extravagances of wealth on the one hand and the sufferings of poverty on the other could be prevented. He put into the mouth of one of his leading characters—a wealthy landlord—the following confession, which was regarded as revolutionary at a time when it was dangerous even to suggest that property had its duties as well as its rights. Said Mr. Falkland:—

It is very true that there is a distinction of ranks. I believe that distinction is a good thing, and necessary to the peace of mankind. But, however necessary it may be, we must acknowledge that it puts some hardships upon the lower orders of society. It makes one's heart ache to think that one man is born to the inheritance of every superfluity, while the whole share of another, without any demerit of his, is drudgery and starving; and that all this is indispensable. We that are rich must do everything in our power to lighten the yoke of these unfortunate people.

RELATION TO LITERATURE AND ART.

The writings of Godwin, Owen, and Thompson gave a great impetus to the whole movement towards Co-operation. They had immense influence upon other writers of genius, notably in fiction. The works of the fathers of Co-operation were followed by Disraeli's "Sybil," Mrs. Gaskell's "Mary Barton," and those wonderful romances of Dickens, which proved him to be not only a great literary artist, but a prophet and social reformer. The heroes of both Disraeli's "Sybil," which is certainly a work of genius, and of Mrs. Gaskell's "Mary Barton" are trade unionists, but both novels are aglow with the Co-operative spirit. I never read "Sybil" without regretting that Disraeli abandoned literature for politics. Charles Kingsley and Frederick Denison Maurice and their fellow-workers in the Christian Socialist movement undoubtedly also caught inspiration from the early Co-operative movement, as also did Arthur Hugh Clough, who, though Co-operation is not a musical word, managed at least to make rhythm of it in the following passage from "Dipsychus"—

The earth moves slowly, if it moves at all,
 And by the general, not the single, force
 Of the linked members of the vast machine.
 In all these crowded rooms of industry
 No individual soul has loftier leave
 Than fiddling with a piston or a valve.
 Well, one could bear that also; one would drudge
 And do one's petty part, and be content
 In base manipulation, solaced still
 By thinking of the leagued fraternity
 And of co-operation and the effect
 Of the great engine, if, indeed, it work,
 And is not a mere treadmill! Which it may be
 Who can confirm it is not?

It was impossible for the Manchester School to survive the exposure by these and other writers—notably Ruskin—of the fallacy on which the main doctrine of Manchesterism was based. That fallacy was that you can best promote the interests of the whole community by giving free play to the selfishness of its individual members. Clough has a scathing satire on this doctrine:—

Each for himself is still the rule;
 We learn it when we go to school—
 The devil takes the hindmost, O!

And when the schoolboys grow to men,
 In life they learn it o'er again—
 The devil takes the hindmost, O!

For in the Church and at the bar,
 On 'Change, at Court, where'er they are,
 The devil takes the hindmost, O!

THE CO-OPERATIVE MOVEMENT IN

Husband for husband, wife for wife,
 Are careful that in married life
 The devil takes the hindmost, O!
 From youth to age, whate'er the game,
 The unvarying practice is the same—
 The devil takes the hindmost, O!
 And after death, we do not know,
 But scarce can doubt, where'er we go,
 The devil takes the hindmost, O!
 Ti rel de rol, ti rol de ro,
 The devil takes the hindmost, O!

The Co-operative movement was really a revolt against Manchesterism. It was based upon the principle of mutual help and brotherhood. The ambition of many of its members, however, to hug their "divi." may not have helped to realise its highest ideal, yet the movement was in the direction of the realisation of a high ideal. Hence, though the pioneers of the Co-operative movement were free thinkers, their ethical teaching appealed powerfully to Maurice, Kingsley, Ludlow, and Thomas Hughes, who tried to establish the Co-operative industry on a Christian basis. As Dr. John Rae points out in his admirable work, "Contemporary Socialism," the Christian Socialists inveighed against the Manchester creed, then in the flush of success, as if it were the special anti-Christ of the nineteenth century. Lassalle himself has not used harder, more passionate, or more unjust words of it. Maurice said he dreaded above everything "that horrible catastrophe of a Manchester ascendancy, which I believe in my soul would be fatal to intellect, morality, and freedom;" and Kingsley declared that "of all narrow, conceited, hypocritical, anarchic, and atheistic schemes of the universe the Cobden and Bright one was exactly the worst." Nobody has more contempt for the Manchester economic doctrine than I have, but at the same time I revere the memory of Cobden and Bright for the noble protest they made against the Crimean War and for their splendid advocacy of international arbitration. Probably Cobden and Bright—Cobden, at any rate—would have joined the Socialist Party had they not been born a generation too soon, following the example of John Stuart Mill, who avowed himself a Socialist though he did not attach himself to any of the Socialist organisations.

The Christian Socialists, says Dr. Rae, agreed entirely with the Socialists in condemning the reigning industrial system; it was founded on unrighteousness; its principles were not only un-Christian but anti-Christian; and in spite of its apparent commercial victories it would inevitably end in ruin and disaster.

RELATION TO LITERATURE AND ART.

Two peculiarities distinguished Christian Socialism from other phases of the movement. One is that its advocates insisted strongly upon the futility of mere external changes of condition, unattended by corresponding changes of inner character and life. "There is no fraternity," said Maurice, "without a common Father." Just as it is impossible to maintain free institutions among a people who want the virtues of freemen, so it is impossible to realise fraternity in the general arrangements of society unless men possess a sufficient measure of the industrial and social virtues. Hence the stress the Christian Socialists of England laid on the education of the working classes.

The other peculiarity is that the Christian Socialists did not seek in any way whatever to interfere with private property or to invoke the assistance of the State. They believed with Holyoake that self-help is a sound principle, both morally and politically, and they believed it to be sufficient. They held it to be sufficient, not merely in course of time, but immediately even, to effect a change in the face of society. For they loved and believed in their cause with a generous and touching enthusiasm, and were so sincerely and absolutely persuaded of its truth themselves that they hardly entertained the idea of other minds resisting it. Mr. T. Hughes said:—

I certainly thought that here we had found the solution to the great labour question; but I was also convinced that we had nothing to do but just to announce it, and found an association or two, in order to convert all England, and usher in the millennium at once, so plain did the whole thing seem to me. I will not undertake to answer for the rest of the council, but I doubt whether I was at all more sanguine than the majority.

The chief inspirers of the Christian Socialist movement, which is based on co-operative principles, were men of fine culture—some of them famous authors. Mr. Thomas Hughes wrote one of the most successful books of the last century, "Tom Brown's Schooldays."

Frederick Denison Maurice was Professor of English Literature at King's College, London, and the author of a history of Philosophy, besides a number of theological works and a novel called "Eustace Conway."

Charles Kingsley won his way to the front rank of English novelists, and more than any of them—not even excepting Dickens—probed to the depths of the misery of the poor, and showed how they were demoralised by private charity instead of being helped by the rich to become independent of doles which could not be done without co-operation. The two novels by which Kingsley will live are "Alton Locke" and "Yeast."

THE CO-OPERATIVE MOVEMENT IN

In a conversation between the gamekeeper Tregarva and the Squire, he gives us in "Yeast" the real grievance from which the poor suffer for want of combination and through their dependence on the landlord:—

"You seem to see both sides of a question, certainly," said Lancelot. "But what a miserable state of things that the labouring classes, should require all these societies and charities and helps from the rich! that an industrious freeman cannot live without alms!"

"So I have thought this long time," quietly answered Tregarva.

"But Miss Honoria—she is not afraid to tell her father the truth?"

"Suppose, sir, when Adam and Eve were in the garden, that all the devils had come up and played their fiends' tricks before them—do you think they'd have seen any shame in it?"

"I really cannot tell," said Lancelot, smiling.

"Then I can, sir. They'd have seen no more harm in it than there was harm already in themselves, and that was none. A man's eyes can only see what they've learnt to see."

Lancelot started: it was a favourite dictum of his in Carlyle's works.

"Where did you get that thought, my friend?"

"By seeing, sir."

"But what has that to do with Miss Honoria?"

"She is an angel of holiness herself, sir, and, therefore, she goes on without blushing or suspecting where our blood would boil again. She sees people in want, and thinks it must be so, and pities them and relieves them. But she don't know want herself, and, therefore, she don't know that it makes men beasts and devils. She's as pure as God's light herself, and, therefore, she fancies everyone is as spotless as she is. And there's another mistake in your charitable great people, sir. When they see poor folk sick or hungry before their eyes they pull out their purses fast enough. God bless them, for they wouldn't like to be so themselves. But the oppression that goes on all the year round, and the want that goes on all the year round, and the filth, and the lying, and the swearing, and the profligacy that go on all the year round, and the sickening weight of debt, and the miserable grinding anxiety from rent-day to rent-day, and Saturday night to Saturday night, that crushes a man's soul down, and drives every thought out of his head but how he is to fill his stomach and warm his back and keep a house over his head, till he daren't for his life take his thoughts one moment off the meat that perisheth—oh, sir, they never felt this, and, therefore, they never dream that there are thousands who pass them in their daily walks who feel this, and feel nothing else."

Says Ruskin:—

Government and co-operation are in all things the Laws of Life: anarchy and competition the Laws of Death. And with respect to the mode in which these general principles affect the secure possession of property, so far am I from invalidating such security that the whole gist of these papers will be found ultimately to aim at an extension in its range; and whereas it has long been known and declared that the poor have no right to the property of the rich, I wish it also to be known and declared that the rich have no right to the property of the poor.

It is only on the Co-operative principle that you can prevent the robbery of the poor by the rich. Ruskin in his comparison between the Co-operative systems of Cheny and Citeaux does

RELATION TO LITERATURE AND ART.

not show a just appreciation of the movement which the Rochdale Pioneers made practicable. At Cheney they made jewellery for which Ruskin had a feminine admiration, but at Citeaux, he tells us,

There is no jewellery going on any more, but we have an entire—I was going to say Rochdale, but I ought to say Clear Dale (clair vaux) Co-operation of every food-producing and pot-boiling business, organised in groups, each with their own masters, the brother millers, brother bakers, greengrocers, carpenters, masons, smiths, weavers; and at the head of the collective groups belonging to each abbey one monk charged with the distribution and organisation of all the work.

I do not know whether Ruskin meant this for a sneer at Rochdale or not. If he did, he made a great mistake in assuming that the Co-operative movement in this country is wholly given up to pot-boiling business. Amongst the distinguished men who have lectured for or written for the British Co-operative movement is to be included Mr. Ruskin's greatest disciple, William Morris. Education has always been a strong subject with our Co-operators, nor have they altogether neglected music and the arts.

The Co-operative movement on Rochdale lines has been a success because, unlike the Co-operation of the Christian Socialists, it has never been mixed up with theology. Tennyson, the bosom friend of Maurice, seems to have been entirely in sympathy with the Rochdale movement. Holyoake's articles in an early impression of the *Co-operative News* attracted the attention of the then Poet Laureate and his wife. Referring to Holyoake's propaganda movement on the Continent, Mrs. Tennyson wrote to him:—

I have read with great pleasure your very interesting account of your visit to Milan, and I thank you heartily for your kindness in thinking of me and sending it to me. He who sows is so often not the one who reaps on this earth of ours that I cannot but feel you are exceedingly happy in this rich harvest of your labours, and in the still richer promise of harvest to come. Co-operation seems to me one of those grand simple applications of eternal truths to the everyday work of the world that, having been made, must extend indefinitely.

Tennyson himself would have written an ode for the first Co-operative Festival at the Crystal Palace had he not been confined to his bed by sickness. I do not wish to imply that Tennyson was opposed to the Christian Socialists, but the correspondence between Mrs. Tennyson and Holyoake indicates that her husband thoroughly approved of the Rochdale propaganda. The mistake which the Christian Socialists made was in assuming that Co-operation was not in itself religious. Socialism and the Real Presence they recognised as the creed of the High Church party, as it largely prevails to-day. Holyoake, who was one of the most tolerant of men, took up an ethical position entirely

THE CO-OPERATIVE MOVEMENT IN

unallied to theology, but he never dreamt of opposing the good works which Maurice, Kingsley, Neale, Hughes, and Ludlow started with so much enthusiasm. Holyoake, however, earnestly believed that the position taken up by these pioneers of social betterment was illogical. He thought their theological doctrines erroneous, and when doctrinal error, he urged, is allied to excellent practice, such as that presented in the Co-operative exertions of the Christian Socialists, "we will leave their doctrinal error alone till we can find an opportunity of disproving it without appearing at the same time as the opponents of their good works." The Christian Socialist movement, however, was not altogether a failure. It did a noble work for education long before the necessity of educating the people was recognised by Parliament, and the Working Men's College in Great Ormond Street is a lasting memorial to the disinterested efforts of these noble-minded men. Many distinguished men of letters besides Maurice and Kingsley have given their gratuitous services as lecturers at the College, and bequeathed to it a tradition of literary and artistic inspiration.

Ruskin was an unattached Co-operator, and inclined to condemn, as I have shown, the materialistic tendencies of the movement. He founded a Co-operative Society after his own high ideals, which were not so much theological as æsthetic. Ruskin lived largely in the past, and by his Guild of St. George he tried to revive the principles upon which the Guilds of the Middle Ages were based. These Guilds, being combinations both of masters and workmen, were trade unions adapted to the needs of their times, but the real ground of their decay, as Ruskin himself admits, lay chiefly in the conditions of selfishness and isolation which were more or less involved in their vow of fraternity and their laws of apprenticeship. The same danger of decay threatens all combinations which do not recognise that the interest of the community is far greater than the interest of the individual. Ruskin on one occasion said to the members of St. George's Guild:—

I must warn you very earnestly against the notion of "co-operation" as the policy of a privileged number of persons for their own advantage. You have this land given you for your work that you may do the best you can for *all* men; you are bound by certain laws of work, that "the best you can" may indeed be good and exemplary, and although I shall endeavour to persuade you to accept nearly every law of the old Guilds, that acceptance, I trust, will be with deeper understanding of the wide purposes of so narrow fellowship; and (if I thought it not too foreign to your present temper) more in the spirit of a body of monks gathered for missionary service than of a body of tradesmen gathered for the promotion even of the honestest and usefullest trade. It is, indeed, because I have seen you to be capable of co-operation, and to have conceived among yourselves the necessity of severe laws for its better enforcement, that I have determined to make the first essay

RELATION TO LITERATURE AND ART.

of St. George's work at Sheffield. But I do not think you have yet learned that such unity of effort can only be vital or successful when organised verily for the "interests of England," not for your own; and that the mutiny against co-operative law which you hitherto selfishly, and therefore guiltily, sought to punish, is, indeed, to be punished for precisely the same reasons as mutiny in the Channel Fleet.

Ruskin, like the leaders of the old school of Co-operators, was an individualist. He believed, it is true, in State control of education, but he had no faith in the democracy as a whole. Neither had Owen or Holyoake. Owen did not support the Chartist movement. He imagined it possible to realise his ideals for the betterment of the masses by enlisting the sympathy of the classes. Holyoake was a Chartist, and imagined that when the masses secured Parliamentary representation the obstacles to combined individual effort would be removed. He did not, however, believe in State control of industries. There is very little literature in favour of this view. John Stuart Mill, it is true, in his earlier writings favoured Holyoake's individualist opinions, but in his later years Mill adopted the modern Socialistic doctrine. "The problem of the future," he said, "is how to preserve the strictest individual liberty with the common ownership of the raw materials of the globe and the equal participation by all in the products of combined labour." It is this view which has created the finest literature associated with the Co-operative movement. It is a principle which has been emphasised by the best of our modern romancers, William Morris, Bernard Shaw, H. G. Wells, Arnold Bennett, Gordon Hewett, and many less known novelists. These writers have recognised the fact that the State has an immense power for mischief or for good, and that to act independently of the State is to court disaster. The tendency of present-day literature is undoubtedly in the direction of realising an ideal State control of industry on the basis of a right distribution of the products of labour. The whole danger of this new movement is the possibility of government by bureaucracy, but this danger can be avoided by the devolution of government from the central authority to the local communes. Even the old-fashioned Co-operators now, I imagine, would not object to the State control of the great monopolies. They would not, I suppose, object to the nationalisation of land and railways. They have undoubtedly much in common with the advance guard of the Socialist movement, and, therefore, would be willing to swell the music of William Morris's fine marching song:—

What is this, the sound and rumour? What is this that all men hear,
Like the wind in hollow valleys when the storm is drawing near,
Like the rolling on of ocean in the eventide of fear?

'Tis the people marching on.

THE CO-OPERATIVE MOVEMENT IN

Whither go they and whence come they? What are these of whom ye tell?
In what country are they dwelling 'twixt the gates of heaven and hell?
Are they mine or thine for money? Will they serve a master well?

Still the rumour's marching on.

Forth they come from grief and torment; on they wend towards health and mirth,

All the wide world is their dwelling, every corner of the earth;
Buy them, sell them for thy service! Try the bargain what 'tis worth,
For the days are marching on.

These are they who build thy houses, weave thy raiment, win thy wheat,
Smooth the rugged, fill the barren, turn the bitter into sweet;
All for thee this day—and ever, what reward for them is meet?

Still the host comes marching on.

Many a hundred years passed over have they laboured deaf and blind;
Never tidings reached their sorrow, never hope their toil might find.
Now at last they've heard and hear it, and the cry comes down the wind,
And their feet are marching on.

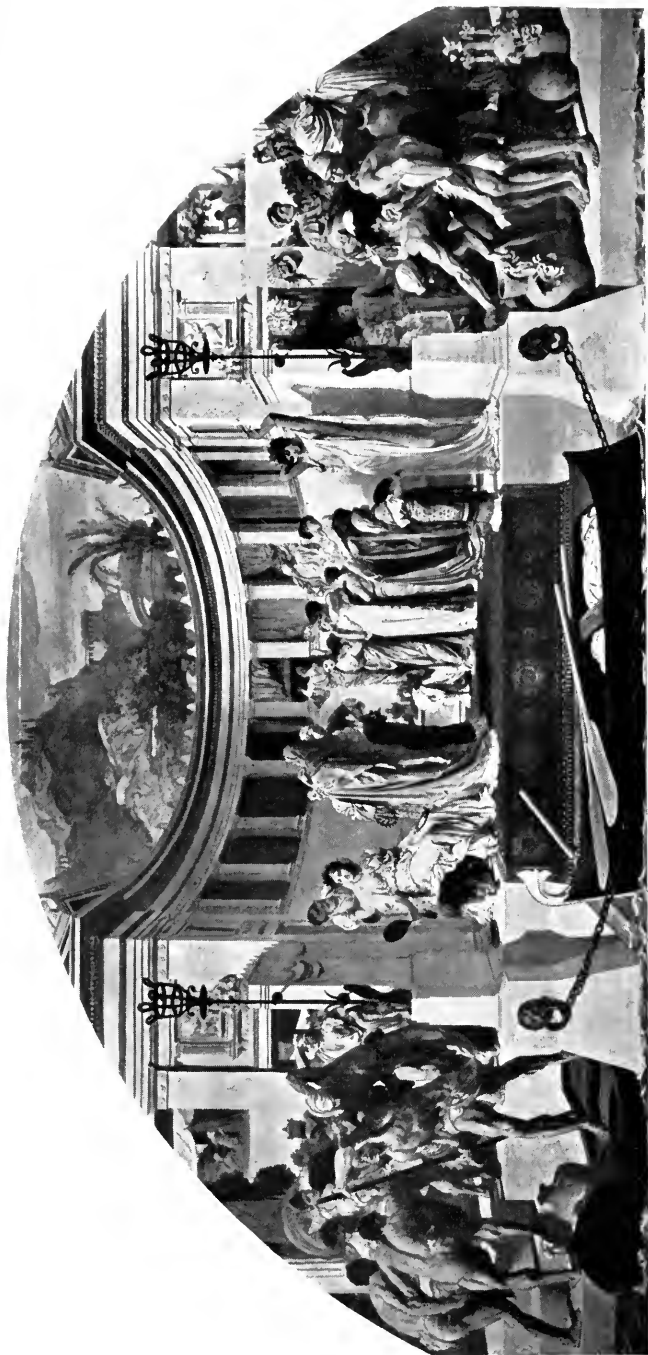
O, ye rich men, hear and tremble, for with words the sound is rife:
"Once for you and death we laboured; changed henceforward is the strife.
We are men, and we shall battle for the world of men and life;
And our host is marching on."

"Is it war, then? Will ye perish as the dry wood in the fire?
Is it peace? Then be ye of us, let your hope be our desire,
Come and live! for life awaketh, and the world shall never tire;
And hope is marching on."

On we march, then, we, the workers, and the rumour that ye hear
Is the blended sound of battle and deliv'rance drawing near;
For the hope of every creature is the banner that we bear,
And the world is marching on.

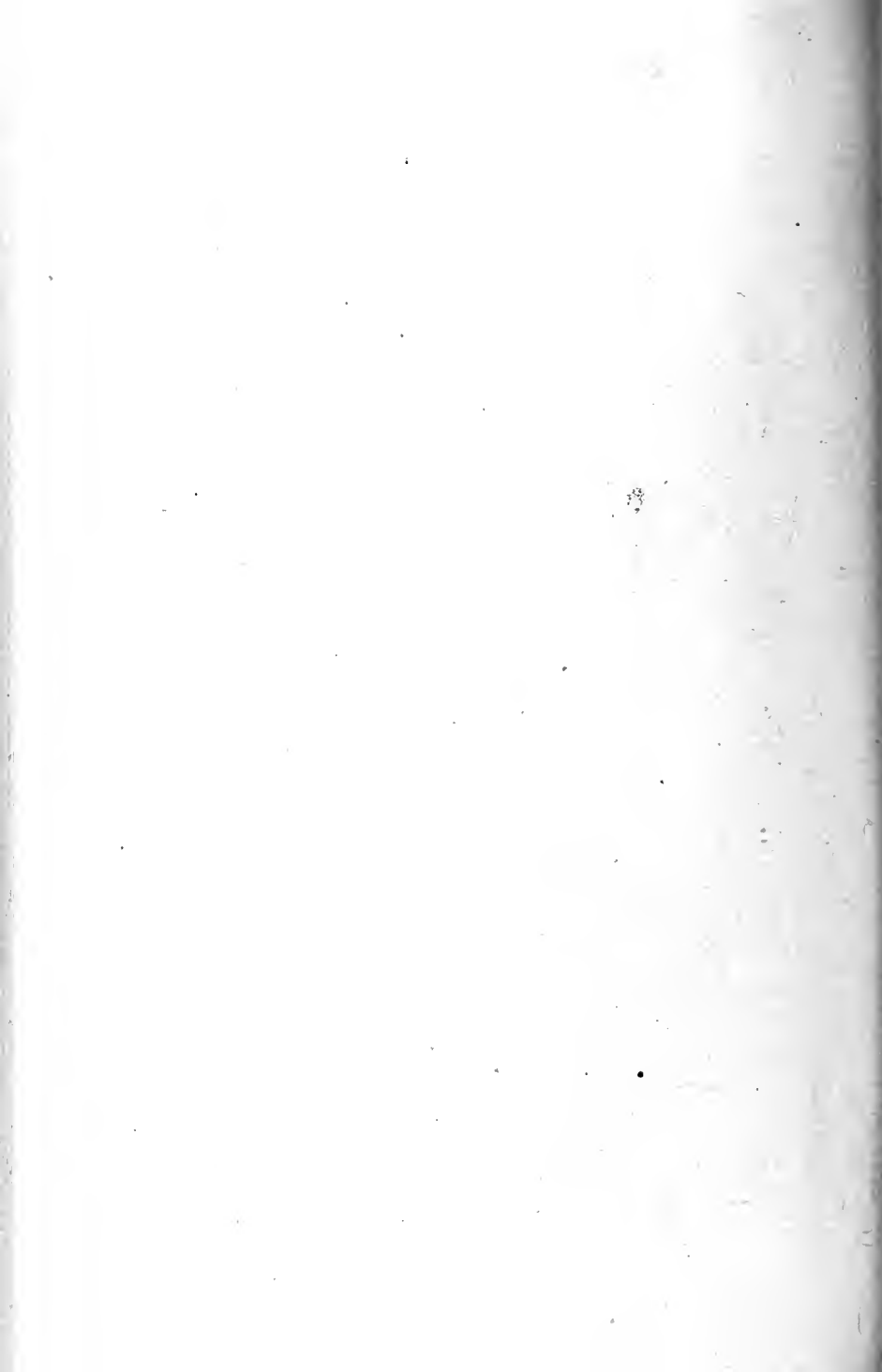
When we come to deal with the influence of the Co-operative movement on art, a very wide field for reflection is at once opened up. The whole character of British painting, as distinguished from that of the Continent, is brought into consideration. With most foreign schools the British contrasts very strongly, and nowhere has the difference been more carefully noted than on the other side of the Channel. It is, in fact, in the words of a Frenchman that we may best approach the study of the subject.

Jean François Millet, one of the humblest of men and one of the greatest of artists, has told us that humble things—"the trivial" is his exact expression—may sometimes "minister to the sublime." Words could not better express the art of the painter of the "Angelus," nor could anything better distinguish him from the majority of foreign artists and show at the same time his affinity in sentiment and in subject matter to the great British masters. Millet only said what in fact the English school had been practising long before his day, and has been increasingly practising since. A particular work which may be noted at the outset is the Leighton fresco at the South Kensington Museum, "The Arts of Peace." It is impossible to look long at this work



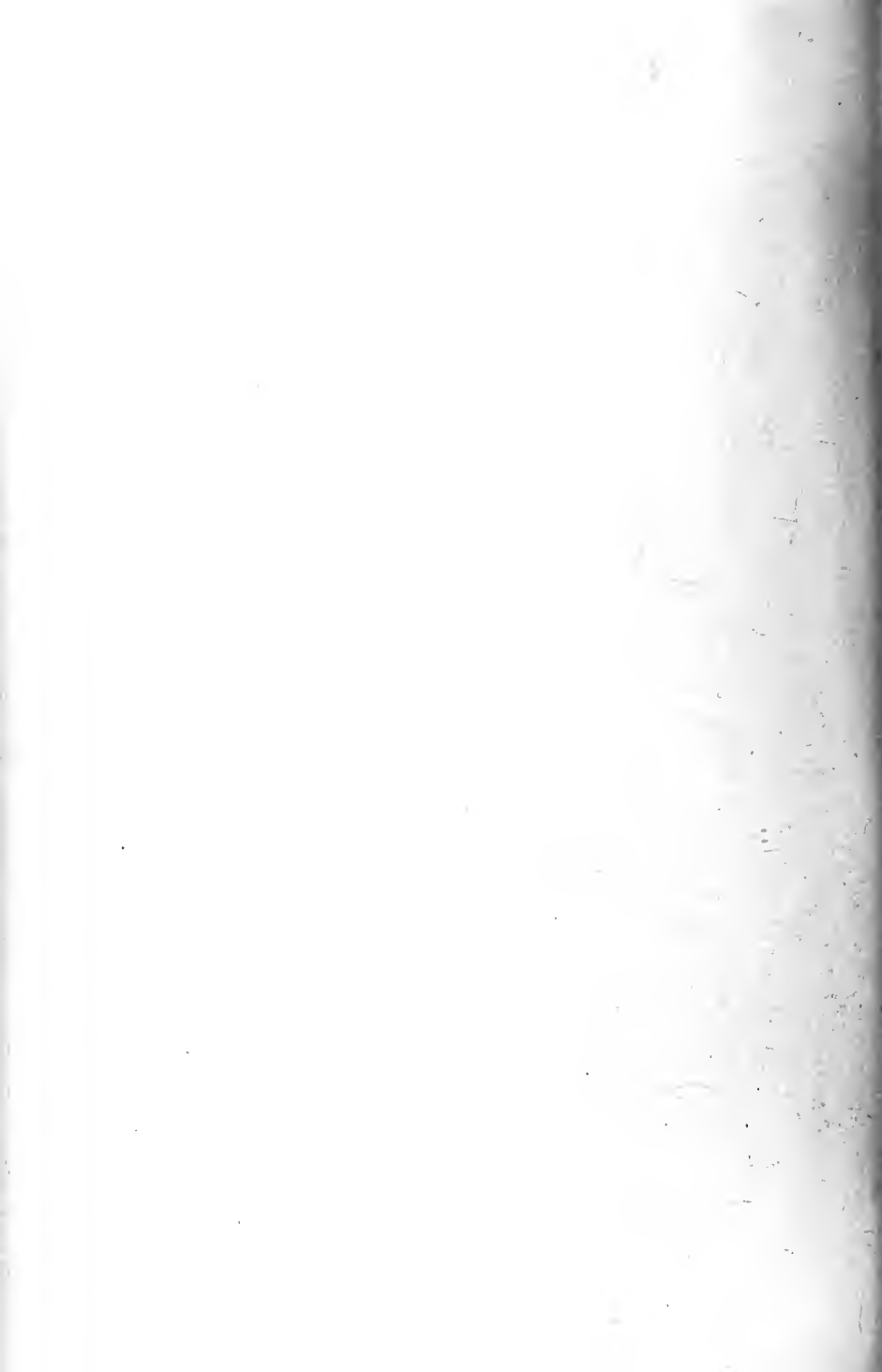
“THE ARTS OF PEACE.” BY LORD LEIGHTON, P.R.A.

By permission of the Autotype Fine Art Company Limited, 74, New Oxford Street, London, W.C.





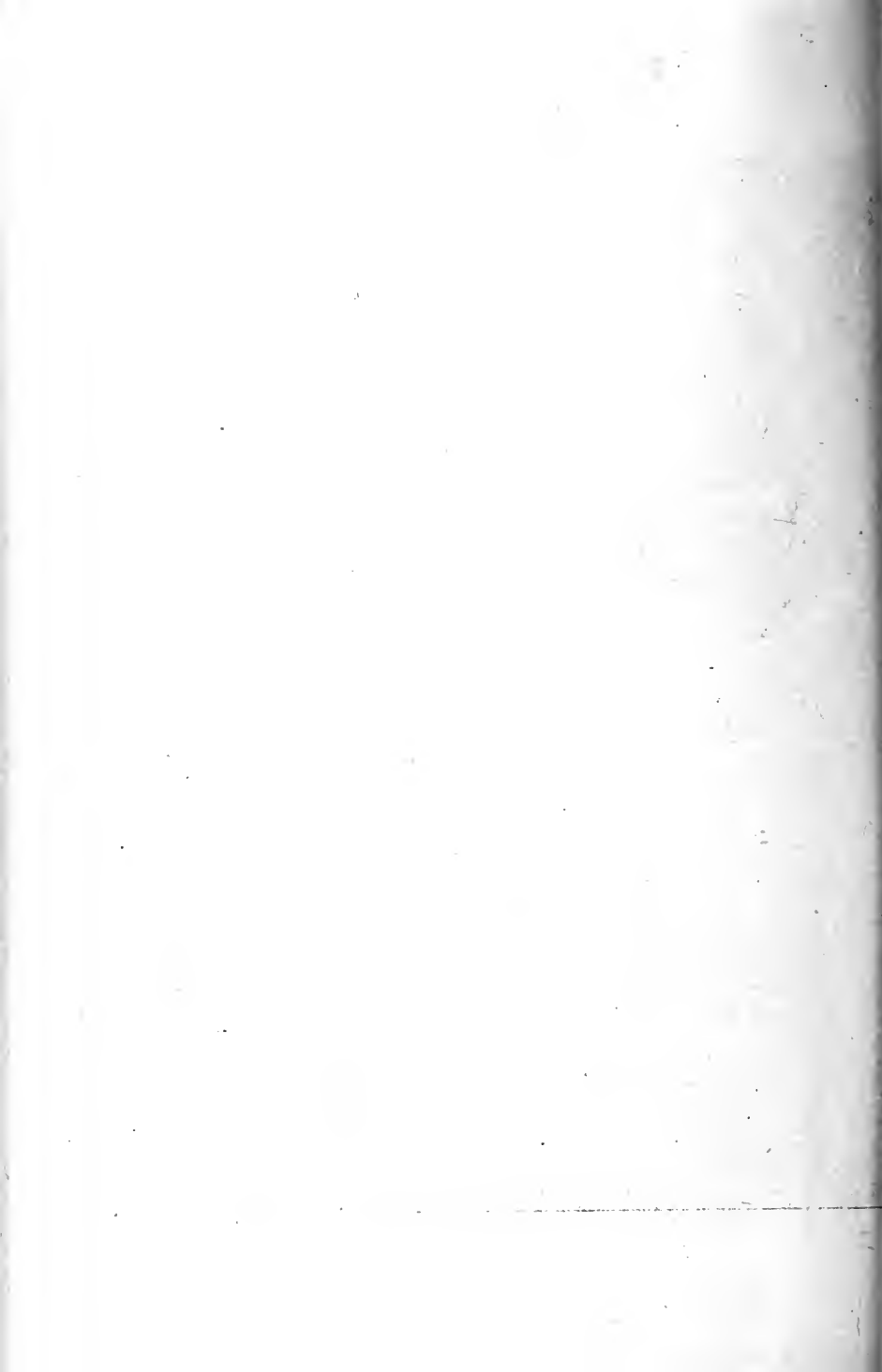
“THE ANGELUS.” BY J. F. MILLET.





"NOON-DAY REST" ("THE DRAY HORSES"). BY G. F. WATTS, R.A.

By permission of Fredk. Holtzer, 9, Pembroke Square, Kensington, London, W.



RELATION TO LITERATURE AND ART.

without being impressed with the Co-operative ideal. In his apt arrangement of the groups of classical figures, each one of which is an embodiment of the idea of Labour, or of the ease and elegance of the domestic side of life to which Labour ministers and in which it, therefore, ought to have its share, the artist has represented a complete Co-operative Commonwealth. The work might have been called, in fact, "Co-operation." It is a study of harmony in the midst of diversity, and if it be not a direct product of the idea which Co-operation has been steadily instilling I, at least, cannot but regard the picture as especially suggestive of Co-operative influences. Every external influence over the mind and work of artists is at best indirect, and it is almost as often quite unconscious, but there are few British artists who, although unaware that they were doing so, have not yielded themselves somewhat to some kind of environment. The painter of this South Kensington fresco was on the whole an upholder in practice of the view that art is "independent;" its merit as art must not be measured, that is to say, by any particular purport. Yet no one has shown more truly than Leighton that, while no work is artistic simply by reason of its purport, none can in fact be entirely without some quality which directs the attention outwards and so makes the picture something more than what Whistler once called "painters' poetry"—the poetry, that is to say, of harmonious forms and colours as such. The late President declared:—

You will find that, through the association of ideas, lines and forms, and combinations of lines and forms, colours and combinations of colours have acquired a distinct expressional significance, and, so to speak, an *ethos* of their own.

It is this significance, this *ethos*, which has given British art what is, perhaps, its main characteristic.

English painting has been well described as "painting with a purpose," and it has been part of its purpose always to express the poetry latent in "the trivial," in the most homely scenes and everyday incidents of the life and labour of the town and the country. Through its extreme simplicity of subject, British art as a whole has been in closer relation with the democratic movement than the art of any other country. Its instinctive feeling for that movement has been not infrequently expressed in words as well as in painting. "To paint pictures dealing with my own time, and to treat subjects with which most of us are quite familiar"—that is the way in which a popular living artist has described his object. As coming from the painter of that famous picture of "The Casuals," Sir Luke Fildes, R.A., the words are specially significant. When "The Casuals" was exhibited in 1874 it made

THE CO-OPERATIVE MOVEMENT IN

such a stir that a policeman was required to protect it from the crowds that flocked to see it. The deep human interest thus evoked by this artist has, I think, never been shown in quite the same way since, but his continued popularity would, even if it stood alone—as it assuredly does not—among contemporary artists, provide remarkable testimony to the abiding influence of democracy on painting. Sir Luke Fildes has explained that in treating subjects from the common life of the people there is an advantage to the artist, inasmuch as “it must enable you to get at the truth, at the very heart” of the matter. Of all living artists he perhaps is the one who has most directly proved that advantage; but his purpose in painting is not exceptional, but rather typical. It is part and parcel of our national character for “painting with a purpose.”

It is especially in virtue of their choice of economic subjects that our painters have revealed this character of their painting. They have shown in this respect that Millet’s saying about “the trivial” may have a sublime significance which far transcends its mere artistic bearing. Like Millet himself, though perhaps less consciously, they have all truthfully rendered the spirit of Burns’s songs:—

To make a happy fireside elime
For weans and wife,
That’s the true pathos and sublime
Of human life.

In doing this they have been helped, not a few of them, by their own personal experiences. They have often seen—nay, lived—the humble life which they portray. Look at the origins of several of the best of our painters. Turner was a barber’s son; Clarkson Stanfield began life as a sailor; Old Crome served his first apprenticeship of paint in the shop of a coachbuilder; and Romney before he became a painter was a carpenter; Constable knew every detail of the working of his father’s mill, and David Cox was similarly familiar with a “whitesmith’s” business.

It is thus easy to see why “subject” is of so much importance in our painting. Reflecting as it does these most intimate sympathies of our painters, it serves to distinguish them from most other artists. It shows their “purposeful” character. At its highest, this character has been best expressed by Ruskin. He has said, speaking of the British masters:—

The success of the painter depended on his desire to convey a truth rather than to produce a merely beautiful picture. . . . Compare the feeling with which a Moorish architect decorated an arch of the Alhambra with that of Hogarth painting the “Marriage à la Mode,” and you will at once feel the difference between art pursued for pleasure only and for the sake of some useful pleasure or impression.

RELATION TO LITERATURE AND ART.

As a rival of the doctrine of "painting with a purpose" the notion of "art for art's sake" has never found much acceptance amongst us. British painters have been too intimately conversant with the different aspects of what Ruskin calls "the physical conditions appointed for human existence" not to feel impelled to commit to canvas some "passionate representation" of those aspects. Ruskin, when he used these words, was speaking primarily of landscape painting, but no injury is done to his meaning in including in "physical conditions" that first and last of all human conditions—Labour. It is because painters have seen so deeply into that supreme necessity that they have painted so directly, have appealed so immediately to the hearts of all men, and have preferred, in place of the most elaborate theories, the very simplest realities. Art, in short, is not an abstraction but a reality—the living record of our successive social, political, and economic movements.

The impress left by the Co-operative movement has been always clear even if the intention to leave it has not been equally so. Almost step for step with the remarkable progress which Co-operation has made, the pictorial art of this country has been marking the developments that have occurred in the world of Labour and in that of Commerce. Even in those practical and useful arts which—just because, forsooth, they *are* practical and useful—are sometimes classified as the *lesser* arts, the same hopeful note of progress is not altogether absent. We are yet, indeed, far off from the day when, in William Morris's economic ideal, each thing that is made in our factories and workshops and sold in our markets shall be "made by the people for the people as a joy for the maker and the user." It is, however, noticeable that in the work of the painter this note of joy in labour has been more and more clearly sounded. Indirectly through our pictures, if not directly through our manufactures, we have been learning the lesson that labour is not a means of existence merely, but a bond of brotherhood. Side by side with the spectacle of pain and misery resulting from total denial to men of their primal right to labour, the painters have shown us the happiness which flows freely to all men—both as makers and users—wherever that right is exercised. On the one hand we see the dire, yet unexaggerated, evils of our day and of a generation ago portrayed with ruthless realism in a picture like "The Casuals," and, on the other hand, we have seen delineated with no less regard to the truth of the matter the delight of the labourer in his labour. Each of these elements, the bright or the gloomy side to the economic spectacle, has from time to time made its particular appeal to some particular painter, but there is one master artist in whose work, to my mind,

THE CO-OPERATIVE MOVEMENT IN

both sides of the picture are presented together. I refer to Frederick Walker. In his paintings, some of the best of which are to be seen in the Tate Gallery in London, there is the sweetest beauty combined with the sternest realism. Sir Hubert Herkomer has said:—

It was he who saw the possibility of combining the grace of the antique with the realism of our everyday life in England. His navvies are Greek gods, and yet not a bit less true to nature. True poet that he was, he felt all nature should be represented by a poem. The dirty nails of a peasant, such as I have seen painted by a modern realist, were invisible to him. Nor did he leave out the faces of the peasants in order to produce grandeur as the French realist did.

True, Ruskin has declared that Walker's peasants were "got up for the stage," but the fact seems to be that to his realistic rendering of rustic labour he joined a sense of beauty. His picture of "The Vagrants" is an idyll, in spite of its realism. As the late Mr. A. C. Swinburne has said, its art technique makes it "almost a feat of mere skill rather than a grave sample of work, but in effect it is no such slight thing." It is as serious a study of a certain stern aspect of our economic civilisation as is Sir Luke Fildes's "Casuals," but it combines with the pathos inherent in that subject a beauty and a brightness which enhance by the contrast the sense of a good day coming for our rustic and, indeed, our whole society.

Something of the same sense is to be discovered in the little known as well as amongst the well known of our English artists. In the Royal Academy of 1897 there was a picture which, as a treatment of the two sides of the economic question—poverty and wealth—attracted the favourable notice of Count Tolstoi. The picture was by Mr. Langley, and Tolstoi wrote of it:—

The boy, pitifully drawing his bare feet under the bench, is eating; the woman is looking on, probably considering whether he will not want some more; and a girl of about seven, leaning on his arm, is carefully and seriously looking on, not taking her eyes from the hungry boy, and evidently understanding for the first time what poverty is, and what inequality among people is, and asking herself why she had everything provided for her while this boy goes barefoot and hungry? She feels sorry and yet pleased. And she loves both the boy and goodness—and one feels that the artist loved this girl, and that she, too, loves. And this picture, by an artist who, I think, is not very widely known, is an admirable and true work of art.

Herein we have the reflection, through a concrete instance, of the Tolstoian philosophy. The idea is, in its essence, the universally accepted one, that in art the highest source of our interests is a certain universality. Consequently, as Tolstoi implicitly argues, there can be no better subject matter for pictures than such scenes or incidents as are the outcome of our common humanitarian instinct for brotherly love and union. All art which

RELATION TO LITERATURE AND ART.

inspires us with this feeling, and so tends practically to unite men, is high art; all which deprives us of it, and so tends to divide men, is low art. There can be no more fruitful conception for the economic and social movement, on its artistic as well as its practical side, than this. The ground of it is, of course, an intellectual and moral soil which knows no geographical or political boundaries. I, however, think that by far the earliest and most abundant yield from it has been obtained by British artists. "The task for Christian art," says Tolstoi, "is to establish brotherly union among men." His inspiring creed has been, like the humble gospel of Millet, already practised in this country. We find something of its spirit even amongst our earliest painters. Sir Joshua Reynolds, with all his exclusiveness, bears witness by his grace and ease, and above all by the sense of companionship in all his portraits, to the fact that a broader idea of life had even in his day begun to smoothen out inequalities. Compare his portraits with, say, those of Van Dyck, who, of all the great President's predecessors, revealed perhaps the most lovable and most spiritual traits in faces, and you will be struck with the difference. It is a difference which, in so far as it is to the advantage of Reynolds, must be held to mark the advancement of the democratic spirit. Look, too, at Reynolds's contemporaries, Hogarth, Gainsborough, and see how they also softened the harsher sense of things, born of the intense individualism which they beheld around them. Do they not both—one through his humour and the other through his pathos—give you the suggestion of equality, of the idea which, in economics, Tolstoi expressed by "brotherhood." The coming spirit of union, of Co-operation, was over these early masters or ever they were aware of it, and in the gradual awakening to its influences their successors have faithfully followed them.

To the question asked by Tolstoi, "What is Art?" and answered by him in the way I have stated, it would be interesting to add the inquiry "What *was* Art?" What it was on the Continent, and what it happily is no longer even there, Millet may serve to show us. The French peasant farmer's son was, both in his art and in his person, the embodiment of all that before his day in his own country the tradition of "the grand style" would have caused to be rejected as not only trivial but as unworthy and unmeaning. A man of as lowly origin as he might, indeed, have been born with a genius for painting at any previous period, as in fact was Claude of Lorraine; but as for admitting their whole class in society and their life's round of daily trivial toil and trial into the ranks of subjects fit for high, ideal, artistic treatment, whoever in Claude of Lorraine's day heard of such a thing! The peasant might at any time become an artist, but it

THE CO-OPERATIVE MOVEMENT IN

took first our early English landscapists and then Millet to discover that, as artist, he need not forget his peasantry, but might, on the contrary, dedicate himself to it. To-day it is the life of labour which more than anything else appeals to us, and it appeals without distinction to all, as a necessity of all and as a joy of all. Spade and ploughshare are of equal artistic value now with the proudest ship that carries our overseas commerce, and so distributes the products of the labour of spade and ploughshare.

We may see the effects of this in almost any gallery, but one or two instances will serve as typical of others. Mr. G. F. Watts's "The Dray Horses" and Mr. Briton Rivière's "Giants at Play" are two very well known pictures which are the property of the nation. They are to be seen in the Tate Gallery in London. I purposely instance them because they are popular, and because at the same time they deal with the lowliest and most trivial aspects of life and labour. The manner in which they do so is an artistic testimony to the whole democratic movement. There is, indeed, a suggestion of something ironical in this as we think of Mr. Watts's subject. The brewer's drayman, as you usually see him, seems a strange sort of character for the imagination to seize upon as an embodiment of the idea of labour! Mr. Watts, however, was a true idealist, and in this serious handling of a theme suggestive of satiric art he has set before us a very striking truth. His motive in painting the picture is generally said to have been twofold. Neither of the statements commonly made, however, conveys to my mind the correct interpretation of the work. It is said, in the first place, that Mr. Watts was prompted by some prophetic feeling that, with the advent of steam and other forms of motor traction along our public highways, the day of drayhorses might soon pass into oblivion, and he accordingly determined to bequeath to history this ideal record of the creature's statuesque magnificence. Again, it is stated that in the stolid form of the drayman no less than in that of the two huge horses the artist designed a tribute to his countrymen's moral character; that he took the figures as expressive of the old phlegm and slowness, but as suggestive also of great strength and solidity, of power held in reserve. That is true enough as far as it goes, but it misses part of the truth, I think, in going too far. We are at all events justified in confining thought about the picture to the particular phase of life which is immediately portrayed by it, and in preferring, accordingly, to regard it with direct reference to our ideas of Labour. Labour is the subject dealt with, and in dealing with it Mr. Watts seems, to my mind, to have been inspired by a conception which is at

RELATION TO LITERATURE AND ART.

once the source and goal of the whole Labour movement. I am here using the word Labour, of course—as, indeed, I have already indicated—in its widest meaning, in the sense in which it implies the whole progressive movement, including that of Co-operation, for economic betterment. Let us see, then, what in this sense the picture precisely imports.

The drayhorse is a passing phase, but the feeling evoked by the fact is hardly that of regret. It looks forward rather to the future. Mr. Watts's promptings in undertaking the picture were indeed prophetic—more so, perhaps, than he himself was aware of. Interesting as it is in itself, the passing drayhorse is a more fitting subject for Mr. Watts's art in virtue of what it symbolises. I cannot help thinking that the idea of potential energy, of strength in repose, which horse and man here alike represent, is of particular interest when applied to the work which both horse and man have to do. I do not mean that that class of work itself is a passing phase, and that, in Mr. Watts's conception, there would soon be no more beer barrels to convey and deliver anywhere; but the thought does suggest itself that this strength, this energy, which the picture shows in repose, is a power fraught with deliverance from an oppressive industrial as well as a moral thralldom. There is no need to seek an interpretation of the picture farther afield than this. What is to my mind its deepest meaning is apparent on the surface. The work is, indeed, a tribute to the national character, but the tribute is paid only indirectly, through the artist's conception of the progressive social and industrial movement reflecting that character. What is really typified in this picture is the potential revolt of Labour, the uprising of the worker who, though somnolent still, is not wholly unconscious of the strength within him, and only waits to exert it. The drayhorse, truly, is a passing phase, but the power it typifies endures, and human labour one day will assert its own. But it is no less a moral than an economic dominion to which the worker is destined; and how suggestively the painter has chosen his subject to convince us of this! Truly, beauty may start at the touch of art from almost any unlikely thing, but what surer touch than this could have been given to a more unlikely thing than a beer barrel?

The same significance may be read in the other national picture I am now referring to—Mr. Rivière's "Giants at Play." In this picture the "giants" are navvies, and their figures express to my mind the same reserve of strength as Mr. Watts's drayman; but they express it with a difference. "It is presumably Sunday morning," writes Mr. E. T. Cook of this picture in his Handbook to the Tate Gallery, "and the companion of the chief actor was,

THE CO-OPERATIVE MOVEMENT IN

we are afraid, drinking last night." Well!—so it may be. There are moral as well as economic thraldoms, but the one is often twin with the other, and the same reserve of strength which is expressed by this picture threatens both of them. Whatever in the past may have been shall no longer be when once the strength of Labour has come to know itself and so to stir itself to true giant-like action, shaking off the shackles which industrially had bound it, and thence rising, so to speak, on the proverbial "stepping-stones" to "higher things." It is much the same idea of the worker's social destiny that I have in looking at another of Mr. Rivière's pictures. This is his "Companions in Misfortune," also in the Tate Gallery. It is a picture of a poacher and his dog. The poacher is asleep, and his recumbent form suggests to me the dormant power of a victim of circumstance to rise superior in future to the system which has victimised him. You honestly feel for the fellow lying there with his gun beside him, and you like his faithful companion—his dog. You cannot feel he is guilty of a great iniquity. Rather do you think he is more sinned against than sinning. Nay, more; he is the embodiment of the hope that he and his fellow-sufferers from the tyranny of economic circumstance will one day have no occasion to revisit thus, by poaching or more serious guilt, their sufferings on the heads of others.

These and other pictures seem all pregnant with the idea which inspires the social and economic movement. Assuredly we are moving forward. Industrially there could be no more wonderful proof of that than in the growth of the Co-operative movement, but artistically the record is writ equally large. It is deciphered plainly in our public picture galleries. When you chance, for instance, in the Royal Academy show upon some typical picture by a painter of rural subjects like Mr. George Clausen, R.A., how the conviction is borne in upon you that not only is labour not unlovely, but under those fair conditions—which Co-operation in any form of industry assuredly secures—it is the source of real art. How, in pictures of this kind, the toilers seem already to have realised these fair conditions, and how they, therefore, look as though they were themselves true artists, producing something which fulfils at once the demand of democracy and the requirements of art—something which, in the words of William Morris, is "made by the people for the people as a joy for the maker and the user." I regard the works of painters such as Mr. Clausen as the culmination for our day of that democratic art sympathy which, as I have shown, begins dimly enough in the early British School of painting. We have now dispelled that dimness and replaced it, in our painters, with

a clear perception of the inherent beauty of Millet's art gospel of the "trivial," but to see the progress that has been made pictorially, side by side and step by step, with the Co-operative movement we must again look back a while.

"One cannot get very sad," remarks the French critic Chesnau in his book, "The English School," "or cry long over ancient history!" That is true: but the truth largely is that in our economic past, as presented by the painters, there is a great deal that lies "too deep for tears." I know of no painter to whom this applies more than it applies to Turner—the master to whom so much that is best applies in fullest measure; nor do I know of a passage of criticism in which the application is more clearly shown than it is in a section of the "Modern Painters." Ruskin, in treating of the topography of Turner, contrasts his ideal rendering of a windmill with the treatment given to a similar subject by Clarkson Stanfield. The passage is instinct with that feeling of the bitterness of human labour under the old conditions of unrestrained and purely private profit-making which set Robert Owen to his economic preaching and the Rochdale Pioneers to their practical venture. Ruskin, in describing Turner's mill, writes:—

It is a poor property, and evidently the owner of it has enough to do to get his own bread out from between its stones. Moreover, there is a dim type of all melancholy human labour in it—catching the free winds and setting them to turn grindstones. Turning round a couple of stones, for the mere pulverisation of human food, is not noble work for the winds. . . . All men have felt it so; and this grinding of the mill, whether it be breeze or soul that is set to it, we cannot much rejoice in.

Yet even here the artist is careful to give us in his pictures, and the critic is careful to state it in his criticism, that note of hope which, as I observed in speaking of Mr. Watts, is at once at the source and goal of the Co-operative movement for commercial betterment. "Turner has no joy of his mill. It shall be dark against the sky," and yet it shall be "proud and on the hill-top; not ashamed of its labour, and brightened from beyond, the golden clouds stooping over it, and the calm summer sun going down behind, far away, to his rest." This is the conclusion of the whole matter. Here, surely, we have in the deepest sense of Ruskin's words the thoughtful and passionate representation of the physical conditions appointed for human existence. It is through the representation which he gives to these conditions, that the artist, whether consciously or not, becomes an economic teacher or interpreter. According to the passion which he is able to feel in his subject will be the truth of his teaching or his interpretation. The passion is the indispensable

THE CO-OPERATIVE MOVEMENT.

condition of the representation. If Turner have no joy of his mill, then he must have grief of it, and the truth of his picture is in precise proportion to the share he gives us of the miller's own passion, partly of grief but partly also of joy and hopefulness. That is the essence of the idealism of Turner: the conviction of its realism. The mill perchance, if we could any longer identify it, would be found to be in a different position or even of slightly different shape from that which the artist has given it, but the "idealisation" involved in his alteration only serves to convince us of its only meaning for us—that toilsome purpose of a mill which the miller himself, we may be well assured, is most painfully aware of. He, at least, poor man, would know the identity of Turner's mill with his own. The human meaning of the picture is writ large enough for him who has most to do with the actual original of it; and it is in this sense that the ideal in art is always real. What is the reality of anything but, after all, its symbolism? A thing must have a meaning for us; and this meaning cannot exist in the mere thing itself, as though each object were absolute and had no relation to other objects. It is as true in painting as it is in poetry that, as Shelley has it,

Nothing in the world is single,
All things by a law divine
In one another's being commingle.

It is this "law divine" of the association of all things, binding them all together in one common bond of meaning for each and all of us—all those of us at least who, unlike Wordsworth's Peter Bell, can see that a primrose by the river's brim is something more than a yellow primrose—it is this law which controls the artist, and it is in virtue of this law that whatever any one object—Turner's mill, for example—may mean for one individual, however intensely, this it can also be made to mean for any other individual. Its meaning is there, and it is for the artist to show it to us and to the greatest possible number of us. With him we must enter into the joys and sorrows of the world around us, and when he shows us a windmill it must be not a windmill merely but "a type of all melancholy human labour" and—as I have shown that Ruskin also implies—at the same time a type of all joyous human labour. So is it with all objects or instruments of man's life and love: they are to the artist types of the joy and sorrow, of the hope and fear of the labourer. Such objects are manifestly a part of the "physical conditions appointed for human existence," and their "passionate representation" is one of the truest things that the artist can in future attempt, and in this country has already successfully attempted.

The Fraudulent Relations of Land and Taxation :

Their Responsibility for the Long-continued Existence of Radically Unjust Social Conditions.

BY JOSEPH EDWARDS,

*Founder and Editor of "The Labour Annual," "The Reformers'
Year Book," and "The Land Reformers' Handbook."*

"Let us speak plain : there is more force in names
Than most men dream of ; and a lie may keep
Its throne a whole age longer if it skulk
Behind the shield of some fair-seeming name.
Let us call tyrants TYRANTS, and maintain
That only freedom comes by grace of God,
And all that comes not by His grace must fall ;
*For men in earnest have no time to waste
In patching fig-leaves for the naked truth.*"
—*"A Glance Behind the Curtain," J. R. Lowell.*

THE ultimate success of a national Co-operative movement must depend on, and be in direct proportion to, the degree of justice it is possible to establish in the relations between willing Co-operators and the material resources of the earth, upon which men must live and move and find their occupation. No matter how many incomplete forms of Co-operation may be inaugurated in human society, whether in the form of communal protection against adverse natural conditions, in the setting up of Governments to ensure some degree of peace and freedom, in the making of lines of communication, or in the mutual production and exchange of commodities with the minimum of energy, complete success depends on the extent to which the community approximates to securing for each of its members free and equal access to the whole of the natural resources of the earth. Such free and equal access is, in fact, absolutely necessary to the finally successful application of the principles of Co-operation to all the manifold interests of human life.

In this country, as unfortunately in most others, privilege, superstition, and ignorance still sit entrenched. In spite of boasted

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

progress in civilisation, we are unable to ensure decent conditions of human life as yet to at least one-half of our population; and men, women, and children daily die of starvation in the midst of plenty.

The key-stone of the edifice humanity is engaged with infinite pains in slowly building is CO-OPERATION IN EQUALITY. Happily this condition is now within measurable reach, and every decade is bringing us visibly nearer to its consummation. Popular current ideas of human rights and duties are becoming clearer, and a steadier and more insistent attack is being made on all evil influences and social customs which impede the free exercise of these rights and duties. As real Co-operation and advancing civilisation depend, therefore, for their success, on the just relation of equal Co-operators consciously working in a free environment, the ideal democracy must ultimately live in a Co-operative Commonwealth. There never yet has been a time in the history of this country when the entire population has worked, in conditions of harmony and on terms of equality, for national common ends. Until such a time is reached it can hardly be said that men are living under the indispensable conditions of a civilised community.

I.—HISTORICAL SKETCH OF BRITISH LANDHOLDING.

"The history of the gradual, stealthy, but really nefarious revolution in which landlords, by their own legislative power and their influence over lawyers, changed themselves into landowners needs to be popularised."—*Francis W. Newman.*

A mere outline of the rise of landlordism in this country must suffice to place before readers the historical aspect of the British land question.

Students may be referred, for fuller treatment of the subject, to "The Land Reformers' Handbook,"* at present the only reference book devoted entirely to the elucidation of the closely related problems of land and taxation.

Few ordinary citizens have any intimate knowledge of the difficult and complex history of English landholding. Even to the earnest student of social conditions the subject is extremely intricate and uninviting. But it is a story than which none other can possibly be more important to the liberty-loving Englishman of to-day. For upon our day and generation is laid the great burden, first, of knowing how men became enslaved

* Pp. 160; illustrated; paper, 1s. net; canvas, 2s. net; post free from Joseph Edwards, 88, Anerley Park, London, S.E.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

through the alienation of their birthright in the land, and next, of seeing and applying the simple, natural means of establishing freedom.

Alike in Saxon and in Norman times all holders of land were in return bound to render service to the State. Principles of local self-government were adopted even in Anglo-Saxon times. Public defence and the administration of justice were essential parts of every man's duty. The responsibilities of land tenure were accepted long before the Norman feudalism of William the Conqueror. He, in reality, imposed on the nation a regal autocracy in place of the ancient forms of Saxon local government. The Witenagemote was revived by a disillusioned people two centuries later under the new name of Parliament, but we are only now regaining, in the form of Municipal Councils, the older powers of local government.

It early became a fundamental maxim of law that all lands were held mediately or immediately from the Crown, and in consideration of certain services to be rendered or of certain payments to be made by the tenants. In the feudal system all social customs were shaped after this model: the lord's obligation to perform services for the King being complemented by a similar requirement of the lord from his tenants to perform services or make payments for all lands held. Non-performance of feudal services or duties was invariably, in itself, a forfeiture of the feud. The over-lord, having the tenant thus completely in his power, could make the compounding, in lieu of service, as large and oppressive as he pleased.

FEUDAL INCIDENTS.

Besides this pecuniary compounding or scutage, seven incidents or consequences were inseparably attached to the tenure of knight service: (1) *Aids* to ransom the lord when necessary, to knight his eldest son, or dower his eldest daughter. (2) *Relief*, a fine imposed when feuds become hereditary, and fixed at about 25 per cent. of the annual value of lands held. (3) *Primer Seisin* (applicable only to King's tenants), the King's right to a year's or half-year's profits on the passing of an estate by death. (4) *Wardship*, the over-lord's custody of the body and lands of all heirs; if male till twenty-one, if female till sixteen. The "inquisitio post mortem" was an inquiry, instituted on the death of every landholder, as to the value of his estate, its tenure, and his rightful heir, in order to ascertain the extent of the Crown's prerogatives. (In place of this burdensome inquisition and fine, which fell entirely on landholders, there was substituted later the unjust Excise taxation, the oppressive incidence of

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

which falls chiefly on non-landholders.) (5) *Maritagium*, the right to dispose of female wards in marriage, involving frequently the forfeiture of their estates by such wards, a privilege which was often of immense value. (Thus Mandeville paid Henry III. 20,000 marks, estimated by Hume as equal in exchange value to nearly £400,000 of our money, that he might have to wife Isabell of Gloucester, with all her lands and knights' fees.) (6) *Fines for alienation*, or payments for the licence and consent of the lord to sell the estate. (7) *Escheat*, occasioned by lack of heirs, or by treason or felony; the reversion of lands to the lord or to the Crown; all of which forfeitures were traceable to ancient Saxon law.

Such were the strict conditions on which tenures of land were held in feudal times, and they were sufficiently uncertain, oppressive, and liable to abuse as to make it very desirable for tenants to exchange them, on opportunity, for others less objectionable. Lord Coke (in his "Institutes," Vol. 4, pp. 202-3) describes in full how, in 1620, King James expressed his willingness to substitute his feudal rights for an annual rent-charge of £200,000, which was almost one-half of the country's total revenue at that time.

Justice Blackstone's summing up of the matter is worth reproducing. In support of the fact that the amount received by the lord would be an entirely inadequate measure of the total amount paid or lost by the tenant, he says:—

Besides the scutages, to which they were liable in defect of personal attendance, and which, however, were assessed by themselves in Parliament, they might be called upon by the King or lord paramount for aids, whenever his eldest son was to be knighted, or his eldest daughter married; not to forget the ransom of his own person. The heir, on the death of his ancestor, if of full age, was plundered of the first emoluments arising from his inheritance, by way of relief and *primer seisin*; and, if under age, of the whole of his estate during infancy. And then . . . to make amends he was yet to pay . . . the price or value of his marriage, if he refused such wife as his lord and guardian had bartered for and imposed upon him, or twice that value if he married another woman. Add to this the untimely and expensive honour of knighthood, to make his poverty more completely splendid. And when, by these deductions, his fortune was so shattered and ruined that perhaps he was obliged to sell his patrimony, he had not even that poor privilege allowed him without paying an exorbitant fine for a licence of alienation.

It will be time enough for our present landholding aristocracy, when they have been brought by additional honours and more justly proportioned burdens to the same desperate conditions, to begin the whines and complaints so common of late because of the intention to obtain a revised valuation of land.

In 1536 the Crown resumed possession of the smaller monasteries and their appertaining lands, and later of the larger

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

monasteries and of the Guild lands. Instead, however, of being retained and their revenues used for the ordinary expenses of Government, they were granted away again to parasites who proved much more rapacious than the previous holders. The results were that small holders gradually disappeared, wage service became common, prices went up and wages went down, and severe laws were enacted against begging and destitution. The closing of the monasteries robbed the poor of their friends, and an army of landless lusty beggars wandered up and down, begging or stealing their daily food. In the confiscation of Guild lands the London City Guilds proved strong enough to protect their own interests, and were thus enabled to lay the foundation of their present opulence. The common people of London at this time prevented the enclosure of their playing-fields by cutting down the hedges and filling in the ditches whenever attempts were made to enclose them. But the vigilance of the people did not last long enough. Where are those common fields now?

Expropriated labourers and their families were dealt with very harshly, as though they were responsible for their own oppression. Here are some of the provisions of the Act against idleness and vagabondry, passed under a Protestant King 361 years ago:—

If any man or woman, able to work, shall refuse to labour and shall live idly for three days, he or she shall be branded with a red-hot iron on the breast with the letter V, and be adjudged for two years the slave of any person who shall inform against such idler.

Masters were empowered to feed their slaves on bread and water, to beat and chain them, to sell, bequeath, or hire them out, and to put a ring of iron about the neck, arm, or leg for the greater knowledge or better surety of keeping them. An escaped slave was to be branded on the cheek, and to become a slave for life. On a second attempt to escape he "was to suffer pains of death, as other felons ought to do."

Historians usually denounce our freedom-loving forefathers, who revolted against the unjust tyrannies of the landholders, as traitors and scoundrels. Yet, even in those days, some recognised the iniquitous nature of these oppressions, and pleaded in high places the cause of the oppressed poor. Bernard Gilpin, preaching before Edward VI., said of the envious large landholders:—

Such boldness have the covetous cormorants that now their robberies, extortion, and open oppression have no end or limits. No banks can keep in their violence. As for turning poor men out of their holdings they take it for no offence, but say the land is their own, and then turn them out of their shrouds like mice. Thousands in England, through such deeds, now beg from door to door, which once kept honest houses.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

In similar strain was the following:—

OFFICIAL PRAYER FOR LANDLORDS.

The earthe is thyne (O Lorde) and al that is containyd therein, notwithstanding thou hast geven the possession thereof unto the chyldren of menne, to passe over the tyme of theyr short pylgrynage in thys vale of miserye: We hearteyle praye thee to sende thy holy spyryte into the heartes of them that possesse the groundes, pastures, and dwellynge places of the earthe, that they, remembrynge themselves to be thy tenauntes, may not racke and stretche oute the rentes of their houses and landes, nor yet take unreasonable fynes and incoms after the maner of covetous worldelynges, but so lette theym out to other, that the inhabitaunts thereof maye bothe be able to paye the rentes, and also honestly to lyve, to nouryshe theyr familye, and to relief the poore; geve theym grace also to consider that they are but straungers and pylgrymes in this world, havynge here no dwellynge place, but sekyng one to come, that they, remembrynge the short continuance of theyr lyfe, maye be content with that that is sufficiente, and not joyne house to house, nor couple lande to lande, to the impovryshment of other, but so behave themselves in lettynge out theyr tenementes, landes, and pastures, that after thys lyfe they may be received into everlastynge dwellynge places: Throughe Jesus Christ our Lorde. Amen.—From a Collection of "Sundrye godlye prayers," auctorysed in 1553 by King Edward VI., to be "taughte, learned, redde, and used of al hys lovyng subjectes," and called a "Prymmer or boke of private prayer, nedefull to bee used of al faythfull Christianes."

INSIDIOUS GROWTH OF INDIRECT TAXATION.

For six hundred years after the Conquest a free import trade was undoubtedly the constitutional policy of England. During this time land bore the entire expenses of Government. Customs duties were then gradually imposed, and have ever since formed a constantly increasing source of revenue. In the 17th century the annual average receipts rose rapidly from £170,000 to over a million, and this again had risen to £1,985,376 in 1759. In 1790 £3,777,152 was raised; in 1798, £10,342,757; in 1815, £14,648,729; and in 1841, £19,485,217. The Customs revenue for 1909-10 was £30,494,000.

No Excise duties were levied in England until 1640. They were first levied only on liquors, but were afterwards extended to other articles. It was solemnly declared that, after the Civil War, all Excise duties should be abolished. During the Commonwealth all such taxes were declared to be unconstitutional, but at the Restoration they were again imposed, and yielded £300,000. In 1700 the Excise yielded over a million; in 1789, seven millions; in 1815, £30,107,084; while the yield in 1909-10 was £64,897,000 (Excise, Estate Duties, and Stamps).

The proportion of the national expenses which the land has borne at various stages during the past 1,000 years forms a very striking commentary on legislation by landholders. Right up to 1640 land contributed much the greater part of the national revenues, trade being almost entirely exempt from taxation.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

After the feudal tenures were abolished the percentage of taxation borne by land very quickly dropped from, say, 90 per cent. to 6 per cent.; in 1837 it was only 4 per cent.; to-day it is less than 1 per cent.

The total revenue, which, previous to 1660, was less than one million, increased to nearly six millions in 1706; to twelve millions in 1780; to seventy-one millions in 1815 (the time of the French War, and, so, abnormally high); and at the present time (1910-1911), including arrears, the enormous sum of £199,791,000 is expected to be realised. The civil war which Cobden declared would be justified when we reached a £60,000,000 Budget is thus considerably overdue.

Crown property was nearly all granted away or leased to those connected with the Government shortly after the Revolution (1689) on the pretence of rendering the Crown more dependent on Parliament. These Crown leases were renewable on merely nominal fines, whereas, under proper management, they should have yielded a considerable revenue. Crown property has thus contributed very insufficiently to meet public expenses, and yields at present only a little over half a million.

The assessments for national expenses were raised monthly, according to the exigencies of the time, and varied from £35,000 to £100,000 per month. The proportion payable by England was 70 per cent., by Ireland 18 per cent., and by Scotland 12 per cent. From a copy of the enactment for 1656, preserved by Scobell, it is learned that the revenue required for carrying on the Government was raised by a £1 rate on both real and personal property; or, in the official wording:—

On all lands, tenements, hereditaments, annuities, rents, profits, parks, warrens, goods, chattels, farm stock, merchandises, offices, or any other real or personal estate whatsoever, according to the value thereof; that is to say, so much upon every 20s. rent or yearly value of land and real estate, and so much upon money, stock, and other personal estate; by such an equal rate, wherein every £20 in money, stock, or other personal estate shall bear the like charge as shall be laid on every 20s. yearly rent, or yearly value of land, as will suffice to raise the monthly sum or sums charged on the respective counties, cities, towns, and places aforesaid

The average amount thus raised, during nineteen years of the Commonwealth, was £4,385,850—an enormous amount as money went then. Half of this was contributed, in various forms, by land.

On the Restoration, in 1660, there is clear evidence that Parliament intended to re-establish, as quickly as possible, all the feudal "incidents" connected with the monarchy. But a very strong agitation for shifting the national burdens from the landholders had already begun. On the 25th April, 1660, during

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

the Convention Parliament, the question was debated whether, in order to supply the growing needs of the country, and in view of the partial abolition of the feudal duties, an Excise duty of 1s. 3d. per barrel on beer and a proportionate sum on other liquors which were *sold* in the kingdom should be levied; or, whether a right and proper equivalent for the feudal services, in the form of an annual rent-charge on lands, bearing a fixed proportion to the true yearly value thereof, and liable to increase in times of war or stress, should be levied. The Excise tax was estimated, with profits of wine licences, to produce from £200,000 to £300,000 per year. As home-brewed ale was to be exempt, and most Members of Parliament brewed their own beer, the Excise tax would touch scarcely one of those who were asked to vote for its imposition. This alternative taxation, so vital to justice and to the future well-being of the kingdom, was long and warmly debated. On November 13th, 1660, several members moved to raise money by a land tax; on the 19th many others spoke strongly against the Excise, saying that it was the land that by right should pay, and not the poor people. On the 21st, on the motion to raise taxation by Excise, "one half to be settled for the King's life and the other half for ever on the Crown," it was urged that to make every man who earns his bread by the sweat of his brow pay Excise would be to excuse the Court of Wards, and would constitute a greater hardship on all than the Court of Wards was to a few. Other points urged were: that it was not right to make all householders hold *in capite* and to free the nobility (*i.e.*, the poor be liable still to pay rent for their holdings, but the rich to escape); that an everlasting Excise was unjust if land held of the King escaped; that there would be some strange commotions by the common people about it; that an army must be kept up to support its imposition; and that the rebellion in Naples came from similar impositions and excises, &c., &c. On the question being called the House divided, 151 voting in favour of the imposition of Excise duties, and, even in a House of landholders, 149 voting against. Thus, by so small a majority as two the entire future economic history of the kingdom was changed, the people were bound in shackles, and were finally enslaved by taxation.

That the moiety of the Excise of beer, ale, cyder, perry, and strong waters, at the rate it is now levied, shall be settled on the King's Majesty, his heirs and successors, in full recompense and satisfaction for all tenures *in capite*, and by knight service; and of the Court of Wards and liveries; and all emoluments thereby accruing, and in full satisfaction of all purveyance.

So the Act was passed (12 Car. 2, c. 24), with many loopholes, however, which conferred further benefits on the large landholders.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

Those who held land under lords of manors were still held liable to them in services or rent, even though the said lords of manors had been gratuitously relieved from their services to the over-lord, the King. The proportion of taxation formerly falling on land was considerable, but the increased taxation of commodities yielded considerably more. It was about £294,950 at first, and has continuously increased ever since, while the revenue derived from land has been almost stationary.

This fiscal revolution completely altered the fundamental constitution of the kingdom. Previously the Government was a feudal monarchy. The public expenses, both in peace and war, were defrayed by the various feudatories, and any deficiency was provided first out of the public property vested in the King for the time being, and then by taxes and subsidies granted by Parliament on land and personal property. But the new Act gave the feudatories a complete discharge, as lawyers correctly word it, from "the oppressive fruits and incidents" of their tenure. While abolishing their obligations it strengthened their rights or privileges, and created the moral and legal anomaly of privileges without obligations. Such a condition of affairs is a logical absurdity, and constitutes now, as it did then, a moral fraud.

HISTORICAL JUSTIFICATION OF LAND VALUATION.

Complaints now begin to arise as to excessive taxation. It was hoped that after the Revolution of 1689 times would be easier. The obnoxious hearth-money was abolished. An assessment of 1s. in the £ on the full true yearly value of all personal estate, on all lands and holdings, and on offices and employments (Army and Navy excepted) was imposed. The exact wording of the statute (1 W. and M., c. 20) may be worth remembering. The assessment of 1s. in the £ on manors, messuages, lands, tenements, hereditaments, &c., was to be made on what

the premises are now worth, to be leased, if the same were truly and *bona-fide* leased or demised, at a rack-rent, and according to the full true yearly value thereof, without any respect had to the present rents reserved for the same, if such rents have been reserved upon such leases or estates made, for which any fine or income hath been paid or secured, and without any respect had to any former taxes or rates thereupon imposed.

Also, as to methods, the Commissioners appointed to enforce the Act were directed to appoint in each parish at least two assessors of the rates and duties to be imposed. The assessors were instructed

to ascertain and inform themselves, by all lawful ways and means they could, of the true and full rate and valuation of the true yearly rents and

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

profits of all manors, messuages, lands, tenements, as also all quarries, mines of coal, tin, or lead, all iron works and salt works, allom mines or works, parks, chases, warrens, woods, underwoods and coppices, fishings, tithes, tolls, and other hereditaments, of what nature or kind soever, situate, lying and being, happening and arising within the limits of those places with which they should be charged; and being thereof so ascertained, they were to assess all and every the said manors, &c., at 1s. in the pound on the yearly value as the same were let for, or were worth to be let for, at the time of the assessing thereof, as aforesaid.

For the year 1689-90 three separate aids, respectively of 1s., 2s., and 1s., were granted in terms as above quoted. These amounted to 4s. in the £ on the annual value of all real property. Personal property (except debts, stock on land—now exempted for the first time by the exertions of the landed interest—and household goods) was placed on the same rating. Legal interest was then 6 per cent.; 4s. per £ on £6 equals 24s., which was the amount of the assessment fixed on every £100 worth of personal property. The total amount produced by these two rates was £2,018,704.

Aids were granted on similar terms in succeeding years, amounting, in 1691-2, to £1,651,702. 18s. The reduction was caused by the wrongful manipulation of the land tax by the landholders, who endeavoured to make, and finally succeeded in making, the amount raised on real estate a fixed sum instead of, as is so plainly indicated in the wording of the Act quoted, a growing sum based on the real annual value.

That is to say, the landholders, having first exempted themselves from their feudal obligations, quickly succeeded in stereotyping their annual contribution to the national expenses at the entirely inadequate amount originally forced out of them in exchange for the feudal dues.

In 1697 a fixed sum of £1,484,015. 1s. 11 $\frac{3}{4}$ d. was voted and ordered by Parliament to be raised in precisely the same manner. Thus, as no fresh valuation had been taken, land escaped its rightful share of taxes, and from 1697 onwards for 102 years—that is, to 1798—no increase was made in the levy, though, naturally, the land and property values had enormously increased in the interval. In 1798 the amount then raised was made “perpetual,” and real estate onwards for many years was only assessed at £1,989,673. In addition to this sum, since 1706, Scotland's quota has been about £48,000. Though called a land tax it was really a general property tax and special income tax, the residue of the amount being a tax on real estate. Gradually personal property was allowed to escape general assessment (partly because of the great difficulty in locating and valuing it),

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

and receipts dwindled to between £5,000 and £6,000 per year, until, in 1833, personal property was altogether exempted from taxation.

In 1836 the Select Committee on Agricultural Distress made some instructive inquiries as to the regulations and practice, which widely differed, concerning assessments of personalty. Examination and comparison of statutes show clearly that the original tax, miscalled land tax, had long been levied in an illegal manner. Its perpetuation, therefore, being based on an altogether erroneous construction, apart from other urgent reasons, deserves very careful reconsideration. The method of levying the tax at present would probably better be described as inequitable and unconstitutional. There still exists, of course, a constitutional right, and even necessity, to reopen the whole question, in order to set upon an equitable basis the whole fabric of both national and local taxation throughout the kingdom.

FURTHER JUSTIFICATION FOR VALUATION.

Endeavours were made in 1710, the Bill successfully passing the Commons, to value all lands and grants made by the Crown since February 13th, 1688, with an ultimate view to resumption of the whole. But it was rejected by the Lords. A resolution of the Commons to tax all Crown grants made since February 6th, 1684, at the rate of 4s. in the £ was evaded—"the leading men in both Houses," says Sinclair ("History of the Revenue"), "being too deeply interested in grants of that nature to suffer such a Bill to pass into a law."

Enclosure Acts were at the same time being legalised by a landholders' Parliament. While previous enclosures of common lands, millions of acres in extent, had been made by the strong hand of might, the "legal" enclosure of most of the remaining commons was facilitated and hastened. Acts were easily obtained from a landholding Parliament. In 1801, to make the process still easier, a general Act was passed. Within 158 years, from 1710 to 1867, 7,660,439 acres of land, or nearly one-third of the cultivated area, was enclosed; in 118 years 1,385 separate Enclosure Acts were passed. In some instances labourers were "compensated" by the sop of a few acres, but the vast majority suffered heavily. In modern times even the tradition of free land has almost died out.

The present Scottish crofter system is an abnormal growth which followed the Stuart rising of 1745. Chiefs formerly held their lands in trust for the whole clan. The land was not for the personal enjoyment and profit of the chief; he was responsible

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

for the military service and the good behaviour of his tenants, the clansmen. Unscrupulous chiefs, however, commenced to register the land in their own names as private *owners*, without consulting the clan. Naturally, there quickly followed the division into owners and tenants, and later into "landlords," "factors," and "crofters," terms which were unknown in the Gaelic. The dispossessed clansmen, of course, got no compensation. They neglected to ask for it 160 years ago, and they have not had sufficient spirit since to put in any effective demand.

Between 1790 and 1820 steam power was introduced into the country by Watt, Boulton, and Roebuck, and applied very generally to factories, mines, railways, and other industrial purposes. Its chief result, in multiplying production, was, very naturally, to raise rents enormously.

Taxation increased rapidly; wars by means of borrowed money (leaving the future to pay the instalments) were more frequent, and were even necessary to withdraw attention from social evils at home. The American "Revolution," undertaken to throw off the irksome burden of taxation, cost at least 100 millions, and resulted in losing us our colonies; the French wars, undertaken to crush popular liberty in France and to prevent any attempt to alter the unjust privileges of "aristocracy" at home, cost us 831 millions. And the sweated and degraded poor had to pay for all.

Everything rose enormously in price through the artificial scarcity, the usual increases being between 200 and 300 per cent. Additional duties were imposed and older ones increased; home-brewed ale paid 4d. a gallon, tea 3s. 6d. a lb., leather 3d. a lb. (the skins of home-killed beasts when tanned having also to pay); salt, bricks, tiles, windows—all paid toll; soap paid 3½d. a lb., candles 1d. a lb., clothing in all its constituents paid—raw cotton, colours, oils, machinery, &c. That is why the children went barefoot, the working people in rags, and their homes to rack and ruin: all to save the landholders from paying a rightful share of taxation, and to preserve and increase their ill-gotten wealth.

Driven by the greed and oppression of landlordism from the land, reduced to want and misery by life in slums, agricultural labourers were grateful to accept work for their children in the new factories under the most appalling conditions. Parochial authorities sold their young charges wholesale, and the lives of the little white slaves were used up remorselessly. Tender children of six years old were forced to work fifteen or sixteen hours daily; they were propped up to work, and then paced and

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

driven. Many thousands of them perished; others survived, but grew up, grossly ignorant and depraved, with sickly and deformed bodies. The House of Lords altered the number of their working hours from ten to twelve daily, for children nine years old, in a Commons Bill intended to limit their age and hours. Fourteen years' more agitation was necessary to allow children under thirteen to become half-timers, and to limit the hours of those over thirteen to 69 weekly. But all this while the land was monopolised. It was closed to the people, and prohibitive prices were charged for permission to use. Richard Oastler vividly describes the condition of the common labourers who, deprived of access to the land, crowded to the factory towns, were forced to live in slums horrible beyond description, having no sanitation or ventilation, and little even of light and air, and who died faster than they were born. Though themselves unable to get work of any description, for children's work was cheaper to the manufacturer, the men found occupation in taking their young children to work so as to be able to eke out a miserable dog's life—

I saw full-grown athletic men whose only labour was to carry their little ones to the mill long before the sun was risen, and to bring them home long after it had set. I heard the curses of these broken-hearted fathers, loud and deep, and registered never to be forgotten.

In such manner was laid deep the foundation of this country's "greatness." But the factory system, though vastly improved, is still with us, and still commands in some quarters much admiration.

The Birmingham National Convention of "Chartists" drew up a Great Charter in 1832. So blind had the people now become to the cause of their miseries that the land question was, almost universally, overlooked. Political reforms were demanded, petitions were drawn up and signed, and torchlight meetings held, but no practical social reforms resulted for many years. Feargus O'Connor renewed the agitation, suggested by Spence earlier in the century, for popular access to the land, while Robert Owen untiringly advocated co-operative agricultural colonies. Corn laws had been passed in 1814 to keep up the prices of corn, together, naturally, with the rentals of landlords. Foreign corn at lower prices was kept out by excessive taxation, and bread went up to 5d. per lb. In 1838 Richard Cobden and John Bright formed the Anti-Corn Law League, organising meetings and distributing large quantities of literature all over the country. Sir Robert Peel was ultimately converted, and the Corn Duties were abolished sixty-two years ago—in February, 1849.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

That Cobden himself realised the insufficiency of the abolition of the Corn Laws in getting rid of poverty is evidenced by the agitation that was continued later to combat the evils of landlordism. Speaking at Derby, on December 10th, 1841, he said:—

When I look into the question of the land tax, from its origin to the present time, I am bound to exclaim that it exhibits an instance of selfish legislation secondary only in audacity to the Corn Laws and provision monopolies. Would you believe that the land tax, in its origin, was nothing but a commutation rent charge to be paid to the State by the landowners, in consideration of the Crown foregoing all the feudal tenures and services by which they held the land? Yes, exactly 149 years ago, when the landed aristocracy got possession of the throne in the person of King William, at our glorious Revolution, they got rid of all the old feudal tenures and services . . . which yielded the whole revenue of the State; and besides which the land had to find soldiers and maintain them. These encumbrances were given up for a *bona-fide* rent charge upon the land of 4s. in the £; and the land was valued and assessed, 149 years ago, at nine millions a year; and upon that valuation the land tax is still laid. Now, you gentlemen of the middle classes, . . . I say to you, remember that the landowners have never had their land revalued from 1696 to the present time. Yes, the landowners are now paying upon a valuation made just 149 years ago. The tax collector who comes to you to count the apertures through which Heaven's light enters your dwellings, who leaves you a schedule in which to enter your dogs, horses, and carriages, passes over the landowner, leaves no schedule there in which to enter last year's rent roll under certain penalties; but he takes out his old valuation, dated 1696, and gives the landlord a receipt in full, dated 1841, upon the valuation made a century and a half ago. I exhort the middle classes to look to it. It is a war of the pockets that is being carried on; and I hope to see societies formed calling upon the Legislature to revalue the land, and put taxation upon it in proportion to that of other countries, and in proportion to the wants of the State. I hope I shall see petitions calling upon them to revalue the land, and that the agitation will go on collaterally with the agitation for the total and immediate repeal of the Corn Laws, and I shall contribute my mite for such a purpose. There must be a total abolition of all taxes upon food, and we should raise at least £20,000,000 a year upon the land. Even then the owners would be richer than any landed proprietary in the world.

TO RECAPITULATE.

Land in this country was held on certain well-defined conditions, which conditions formed in the strictest sense the purchase money of that land. This purchase money may be very accurately described to have been made payable as a perpetual annuity to the State, increasing in value as the land increased in value, the feudal profits bearing a fixed proportion of the annual value at the time payment became due. But in 1660 a body of individuals, holders of a considerable portion of the land, and calling themselves a Convention Parliament representing the whole nation, voted, or, rather, two more than half of them voted, that they should be exonerated *in toto* from payment in

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

future of this perpetual annuity, which had been agreed upon as the purchase money of their estates; and that the said annuity of purchase money should in future be paid by other people, who had no share in the land for which they were thus made to pay. However, about thirty years afterwards, Parliament laid a tax on land, which served at first as some equivalent for the perpetual and variable annuity, payment of which had been transferred by the landlords from their own shoulders to those of the landless poor. This land tax was at the rate of 4s. in the £ on the actual yearly value of land at the time of assessing thereof, and was expected consequently, like the perpetual and variable annuity of which it may be considered as intended to be the substitute and representative, to increase with the increasing value of the land. In 1697, however, it was contrived so to frame the tax that it should not be an annuity increasing with, and in proportion to, the increasing value of the land, but a fixed annuity that should not increase in value. One consequence of this is that the annuity remains at the amount at which it was fixed when the value of a large proportion of the land was only a very small fraction of what it is at present. Another consequence is the great inequality in the apportionment of the sum actually levied, some parishes paying at nearly the full amount of 4s. in the £, others at less than $\frac{1}{4}$ d.

From the time that the assessment was treated as a fixed amount instead of as a variable rent charge the State has been defrauded of this growing revenue, which it had precisely the same right to collect, under the laws of England, that a landholder had to receive, when circumstances warranted, an increased rent from his tenants. This principle, so clearly laid down in the old statutes, has not been acted on; the Commissioners appointed to carry the Acts into effect have acted in a manner authorised neither by the Acts nor by any law recognised in England, and, consequently, they have exercised their powers in an illegal manner. The whole of the earlier land tax machinery is grounded, therefore, upon proceedings which are not only unconstitutional, but which are also, in the strictest sense, illegal.

The perusal of this brief story of England Lost may give rise to thoughts of how it may become England Regained. It is being more clearly realised that the ancient maxim is still good law, as well as good gospel, that landholders ought justly to bear the whole taxation of the country. Labour, enterprise, and intelligence must be freed from burdensome taxation, and, landholding being a privilege granted to certain persons by their fellow-men, landholders must pay the whole of the national expenses proportionately to the value of the privileges held.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

II.—ECONOMICS OF THE LAND QUESTION.

"Land, properly speaking, cannot be owned by any man; it belongs to all the human race."—*J. A. Froude, "History of England."*

"The notion of selling for certain bits of metal the Iliad of Homer (how much more the land of the world Creator!) is a ridiculous impossibility."—*Thomas Carlyle.*

"Bodies of men, land, water, and air are the principal of those things which are not, and which it is criminal to consider as personal or exchangeable property."—*John Ruskin, "Time and Tide."*

"Those who make private property of the gift of God (land) pretend in vain to be innocent. For in thus retaining the substance of the poor they are the murderers of those who die every day for the want of it."—*St. Gregory the Great.*

To turn now to the economics of the land question. Most of the current orthodox teaching on the subject is veiled in contradictions or shrouded in unnecessary verbiage.

TAXATION OF LAND VALUES.

With the inauguration of the taxation of land values a new element will enter the field of orthodox political economy, and many of its most important conclusions will have to be recast. I venture to put forward a few points for consideration which may open out to succeeding economists a fresh line of reasoning on current social and political problems.

It is desirable briefly to define some of the terms used herein in order that the reader may more clearly appreciate the argument.

LAND.—By land is meant the whole of the physical substance of the earth, with all its attributes and powers, outside of man. It is the natural medium on which all labour must be exerted. Its manifold forms in air, sunshine, space, rain, wind, water, rocks, &c., are not yet generally recognised. To the city business man the highly desirable but empty space between two huge blocks of office and shop property is land—awaiting its highest "development" according with its position, or with the needs of the community and the latest applications of science. It is, in this condition, merely a site. Note, however, there is no human labour included in it, and it is only the mathematical term expressing extension or space. It follows, therefore, that, in the nature of things, *it is not and cannot be property.* It is, in the ordinary sense, simply land.

Again, to the farmer, land is the entire raw material of his industry, less the labour expended on it in the form of unexhausted or permanent improvements, farmhouse and buildings, implements and produce, all of which are property, and some of which are capital.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

To the fisherman, in his sailing vessel or steam trawler, the wide expanse of the ocean—free to all nations outside of the three-mile limit—is “land,” the ample store-house of nature, from which at present he can freely draw without fear of rent or tax gatherer—until he wishes to land his catch.

To the explorer of uninhabited or unclaimed wilds while yet untouched by man, the whole of the visible and invisible natural resources—the rocks and streams, animals, minerals and vegetation, birds and insects, sea-shore and sea—all are land pure and simple. All these natural phenomena are not, and cannot rightly by any stretch of words or imagination be called, either property or capital. They are simply land.

To the aeronaut the air, rain, winds are land—the natural elements in which he expends his energies.

To recognise the truth of this vast extension of the popular idea of what land really includes is also to realise the immense importance which the land question, in its truer and fuller sense, necessarily carries in relation to the study of other social questions. It may be desirable here to point out that neither land nor land value is wealth; and also that a rise or a fall in the total of land values neither increases nor decreases the sum total of national wealth.

PROPERTY.—Property is the result of the expenditure of labour, the human element, on land, the natural element. Manufactured goods, houses, ideas, are examples of property. Such things are rightly capable of private ownership, and belong, the just claims of all other human beings having first been satisfied, primarily to the adapter or producer.

Similarly the restriction of the use of the term property to its proper objects very considerably clears the ground in an impartial study of the relations of land and taxation. When the use of the word is more carefully confined, by economists and politicians, in thought and speech, to objects which are in reality property, many pressing social problems will be in a fair way to solution. Most of the arguments of the misguided opponents of land value taxes will be nullified when they have learned wisdom sufficient to call things by their proper names.

“Real property,” or real estate (realty), is the most unreal form of property. It is really land, not property.

RENT.—Economic rent is payment for the use of natural opportunities or advantages. As rental value is entirely produced by the community, any private appropriation of it is robbery of the community whose activities create it, and by whose expenditure and care it is fostered and increased. It is made up entirely of individually unearned increment.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

TAXATION.—Taxation is the Governmental instrument or institution for arbitrarily raising the revenues to provide for common necessities or conveniences. In this country it is either local or imperial, direct or indirect, and its incidence is based—with some appearance of fairness—sometimes on ability, or fancied ability, to pay, and at other times on value or services received. It is imposed very unequally, and, as at present levied, falls most lightly on those whose ability to pay is greatest. Few people pay taxes willingly: none need pay any in a rational society founded on just principles.

CO-OPERATION.—Co-operation is the union of efforts to a common end, and is the most active and necessary element in civilisation. It enters into every form of communal life, and multiplies the results of labour by hundreds or thousands. It is applied to every form of human activity, whether of Government, or of production, or of exchange, and results, in its widest application, in the voluntary co-operation of a nation of free and equal-freedom-loving individuals.

SOCIAL REFORM.—Social reform is the term generally used to include the innumerable efforts constantly being made to lighten the burden of the ignorant and oppressed masses of mankind; and to solve, with as little as possible disturbance to existing interests and privileges, some of the problems caused by wrong conditions, the roots of which lie deep in our social economy. These efforts, unfortunately, are so frequently unco-ordinated, and without plan or forethought, that they often result only in strengthening the root evils they set out to eradicate.

We have seen how the landholders in this country obtained their unjust privileges—mainly by fraud and force. While we have haunting us such terrible social problems, which are clearly traceable to the existence of these privileges, it is unwise, to say the least, to allow for long a continuance of the unjust conditions. It is unnecessary, however, in discontinuing these privileges, that any hardship or injustice should be inflicted on the innocent successors of previous holders having fraudulent or worthless title deeds. It is merely a matter of the readjustment of taxation—a retracing of the false steps which have been taken, and a return to the original position, adjusted to modern conditions, of the landholder as contributory and subordinate to the State.

THE FINANCE ACT, 1910.

Happily the first important steps in this return to “things as they were” are already in course of being taken. By the historic “Finance (1909-10) Act, 1910” (10 Edw. VII., ch. 8,

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

pp. 108, 101d.), a valuation is to be made of all land in the United Kingdom, showing, for each piece of land under separate occupation, the total value of the site and all improvements on it, and the separate site or space value, as on April 30th, 1909, the date of the introduction by the Right Honourable D. Lloyd George of his noteworthy first Finance Bill.

It must be provided that, as soon as practicable after any parts of the valuations are completed, they should not only be made public, but should, on economically scientific lines, form the basis of all future assessments in rating, or of transactions in buying or selling, the pieces of land and the property contained thereon or therein.

Provision should also be made for a periodical revision of these land values and property values on every parcel of real estate throughout the kingdom. Ultimately, and as quickly as possible, these revisions must be made every year, more particularly with regard to the site value, as forming the most just basis of taxation.*

THE UNSOUNDNESS OF THE LAND CLAUSES.

Elsewhere† I have criticised somewhat severely the 1909-10 Budget while it was passing through the Commons. The working details of the land clauses are unnecessarily irksome and complicated, sufficiently so to induce even landholders themselves to pray for a change to the sane simplicity and economic soundness of the taxation of *all* land values. Cumbersome as the present land taxes will be found in working, they are also unsound in their present application, and bear more hardly on low values of land than on high values. But too much must not be expected even from enlightened Governments, for, as Emerson long ago pointed out: "Governments for the most part are carried on by political merchants quite without principle."

There is no definition in the Act of the "use value" of land, which is really the most important of all values, although there are defined many other kinds of value. As soon as possible the tax must be placed on the highest use values of all land, without deduction, and irrespective of its present uses. National and municipal estates, being already communalised, should be exempt from rating or taxation. Taxation of commodities falls on the consumer of the commodities; he pays the cost of production, plus any tax imposed, plus the extra costs involved. Taxation of land

* See C.W.S. "Annual," 1900, "A Just Basis of Taxation," by Fredk. Verinder.

† See "Criticism of Liberal Finance," pp. 12-16, of "Land Reformers' Handbook."

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

values also falls on the consumer of land values—the landholder who benefits by its receipt. The normal cost of production, or original value, of tea is, say, 9d. per lb.; on going into consumption in this country its exchange value rises to 1s. 3d. per lb., the artificial increase being caused by the duty of 5d., plus costs. The primeval value of a piece of land was nothing; its highest use value on April 30th, 1909, was, say, £1,000; but a year or two afterwards, through the imposition of the undeveloped land duty of $\frac{3}{4}$ d. in the £, while its use value had probably increased rather than decreased, its speculative or exchange value had been reduced, by 5 per cent., to £950 or less. The economic law is that, while the taxation of commodities artificially *increases* their exchange value to the consumer, the taxation of land values *decreases* their exchange value. In each case the use value, or desirability, is unaffected by any local change in taxation, which cannot either increase or decrease real wealth. It follows, therefore, that (independently of any progress in the arts and sciences, or of growth of population) a gradual increase in the rate of taxation must correspondingly reduce the exchange or site value of land if ascertained in accordance with the provisions of Sec. 2, par. 2 (a), and Sec. 16, par. 3, of the 1909-10 Finance Act. Site value is defined, for the purposes of the increment value duty, as “the value of the consideration for the transfer” on sale of the fee simple. As I have shown this sale value is, and in all future cases must be, less than either the original* or the use values. Thus, the original land value, which, in order to bring in any considerable revenue, should be either maintained in amount or increased, will be constantly depreciated in exchange value by the capitalised amount of the current legal taxation. It is evident that, when taxation of land values has been carried to its limits by taking the full economic rent in taxation, the sale or exchange value of land will have been reduced to nothing. And so long as this sale value is retained as the basis of taxation, even the most unimaginative will agree that, however much crying there may be over fancied grievances, the full taxation of 20s. in the £ on nothing will bring in nothing. It will also take some considerable time for material progress to overtake the present slump in values. It would seem, therefore, that, through

* In reality the true “original” or primeval value of land was *nil*. For the purposes of the 1910 Finance Act, however, the original values are taken to be the market values of site and improvements as on April 30th, 1909. Until the present Finance Act is radically amended the original site or land value, when mutually agreed upon, constitutes the artificial datum line from which future increases are to be calculated. It is in this latter sense that “original value” is here used.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

carelessness in drafting, or want of economic foresight, most of the expected profits of the increment value duty have been given away, unwittingly, under the Finance Act before there has been any opportunity of collecting them. Looseness of definition in drafting legislation on such complicated lines is perhaps excusable. And this particular Finance Act contains many examples of it. But to voluntarily give away the best part of the scheme to the landholders right from the commencement is unpardonable, and requires speedy rectification. Nothing but general land taxation on a straight use values basis can meet the case and prevent on the part of landholders and their supporters widespread fraud or evasion.

It is surprising what a stir has been made among holders of undeveloped urban areas merely by the approaching site valuation, together with the very reasonable fear of subsequent taxation on the site value. The results will be none the less beneficial, though the man in the street does not realise what it is which is releasing idle lands, rebuilding economically undeveloped sites, and generally forcing landholders to make the most of privilege before the taxman comes along to take for the people a small share of the unearned increment. The numerous disguised and pitiful complaints originating with these holders will afford opportunities of driving home to duller minds many a striking object lesson.

As soon as the land values survey has been completed, its results issued, and their meaning understood, the foundation will have been laid for all the necessary economic legislation of the next fifty or one hundred years. We shall know, for the first time, separately and fairly accurately, the total site value of the 122,000 square miles which form the area of the United Kingdom, as well as the total value of all the properties fixed therein or erected thereon. We shall know how many "owners" there are, their names, and the actual area held by each; and the comparative values respectively of privilege and property.

Most instructive of all, we shall know the exact amount of the unearned increment of land value in this country. For it will be represented by the difference between the "value" of the space when it was in the making some millions of years ago—that is, nothing—and the sum at which the land was valued, as mutually agreed on by the holders and the Revenue valuers as at the end of April, 1909. It cannot be too often driven home that all land value is "unearned increment." For the first time in history we shall know the value of the immense unearned increment upon which future Chancellors of the Exchequer will be able to freely draw, without stint, without compunction, and without injustice.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

Examine, for a moment, the effect of an authoritative declaration that land value is not rightly property, that it can no longer be treated as property, and can claim none of the rights of property. Further, of the declaration that land value, being communally created, belongs to its creators, and that it is the intention of the community, as soon as may be convenient, to resume this communal value. The speculative value of sites would at once considerably fall, the exchange value would also be reduced, but the use value would (if anything) be increased. As the land value taxes were gradually increased, the exchange value of land would decrease; privilege would decline, but wages would rise. This would really be the effect of a firmly-settled policy of the taxation of land values—that is, of progressively resuming public values and at the same time gradually remitting all forms of unjust labour and property taxation. The end to which radical reformers must work is the reduction to zero of the exchange value of sites or land, by gradually increasing to its full annual value the amount taken yearly for public purposes from every privately-appropriated holding in the commonwealth. A similar result, in destroying exchange value, followed from the decree abolishing the ownership of slaves. Property in our fellow-creatures was no longer legally recognised, and their exchange value quickly dropped to zero. On the other hand, their use value, to themselves and to their families, under favourable conditions, was very largely increased.

Imagine also, if you can, the effect on industrial enterprises of the squeezing out of monopoly values based on land value, of the squeezing out of watered capital from railway, mining, brewery, and general industrial stocks and shares. Labour and capital could very heartily congratulate each other on the removal of grievous burdens which too long have kept both of them squabbling for a bare remuneration.

On the struggling shopkeeper or tradesman the effect of the declared intention to abolish private property in land would be equally beneficial, for it would cut down, by at least one-half, the important items of rent, rates, and taxes, and with this disendowment of privilege the entire social and economic relations of labour and capital would be revolutionised—each would obtain the entire fruits of his contributions to mutual ends, and in exact proportion to the value he had contributed.

The theory which the future must more and more bear in mind is at present uncommon and, therefore, heterodox—that what no man has made no man can own; and also its corollary, that what all men have made all men must own. In other words,

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

that, as no man made the land, no man can own it, and that, as all men by their presence and activities have added something to its value, all men must share its value. Land value is economic rent, and economic rent, therefore, is, rightly, the common heritage of all mankind. The easiest and simplest method by which this communal value can be justly shared is to use it in defraying such common expenses and utilities as national and local taxation, and also in the freeing and development of municipal activities, education, transit, recreation, and the numerous social amenities of a civilised community.

Landholders at present monopolise all the forces and products of Nature, the phenomena of climate, sunshine, darkness, wind, rain, electricity, air, and water, as well as all the wild life using land, air, or water. How great in the aggregate these forces and powers are is not yet generally recognised. Remembering, however, from how small a seed a huge cabbage, a pumpkin, or a giant oak will grow, and that such growths extract yearly from the soil only from 2 to 5 per cent. of their substance—the rest being taken from the air, the rain, or the sunshine—it will not be difficult to accept the scientific estimate that the natural forces in operation on the land in the production of yearly growth are equal to 4,000 horse power, or 20,000 man power per acre. And because this immense force is monopolised by landholders, who either do not fully utilise it themselves or else partially or altogether prevent others from using it, thousands of men, women, and children are constantly physically deteriorating, and many of them dying, from starvation, a disease easily preventable even in our present stage of civilisation.

The justifiable fear on the part of the privileged classes of the coming taxation of land values—that is, by the only scientific way worthy of a great and fundamental principle, the taxation of *all* land values—has already had a most salutary effect in preventing an undue increase in the exchange value of natural opportunities. Better still, however, this only rational method of taxation will operate right through society as no other reform possibly can in decreasing the power of and the returns to privilege, and increasing the wages and the dignity of labour. It will shorten the reign of capital by reducing and ultimately annihilating its wages, it will remove all forces which oppress and enslave labour, it will lessen and in time abolish all forms of taxation of industry, and will leave Labour, in due time, consciously master in its own world, oppressing none and fearing nought, in harmony with the spirit of Nature, and anxious only to work out its great and infinite destiny in co-operation with the eternal laws of the universe.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

III.—TAXATION, PRESENT AND FUTURE.

Turning aside, it may not be out of place to review existing systems and principles of taxation. To furnish a national revenue, as we have already seen, the landholders have instituted, during the past 300 years, a remarkably complex system of taxes, under the operation of which not a single taxpayer in the country can tell exactly how much taxation he is called upon to contribute to national needs. At the same time, while piling indirect taxation on manufactured goods and articles of food consumption, these same landholders have legislated themselves out of the obligations and duties imposed on them by the juster, if more burdensome, feudal system. It is worth noting, too, that after the value of the immense tracts of common lands scattered through every part of the country had been greatly increased by the abolition or reduction of their former burdens, and the attention of the people distracted by distress and disturbance at home and great wars abroad, millions of acres of these common lands and pastures were enclosed and divided among the holders of adjoining estates. Had the ancient obligations of landholders remained in force there would not have been at any time the slightest temptation to privately appropriate what should still be the common inheritance of the nation.

Taxation as at present levied is vicious in the extreme. It is the root from which most of our unnatural social problems spring, and its reform is consequently more urgent than any other. For reform is, in most things, largely a matter of means, and our greatest reforms are dependent on a full treasury.

But the principles and incidence of taxation are difficult subjects, and very few of our law makers know anything of them. Yet the right solution of our most pressing social problems depends on the wise application of correct principles in the levying and collection of taxes.

Wisdom in taxation would encourage industry and penalise selfishness and laziness; it would divert industry into the most helpful, profitable, and natural channels, and it would discourage waste, check perjury, and render impossible fraud and evasion.

The wise tax is no tax at all—it is payment for privileges already received and a hopeful anticipation of more favours to come. Indirect taxation is mere petty larceny. It is a brilliant invention which most benefits the perjurer and cheat, and which keeps its poor victims quiet while being fleeced. It first creates the temptation to be dishonest, and then punishes those who yield to it.

It is hardly too much to say that it would be difficult to imagine a worse method than the present of raising funds to meet

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

necessary common expenses. Most people will scarcely believe that in a so-called Free Trade country there are yet some hundreds of articles on which imperial taxation is levied for revenue purposes; or that it is almost impossible for even the poorest citizen to partake of a decent meal without, voluntarily or involuntarily, having perforce to make some contribution to the imperial revenue.

Careful examination will only show that the various methods of revenue raising by Customs and Excise duties are not only unscientific, haphazard, and uncertain, but that they are also unequal in incidence, unjust in practice, and not necessary for their purpose. They are a curse on commerce, a burden on property, a temptation to honest men, and a robbery of the poor. To imagine any educated country voluntarily increasing the number and amount of its Customs and Excise duties under the plea of broadening the basis of taxation is utterly impossible. Customs duties take much more from the taxpayer than they give to the revenue; they take most from the classes of people least able to pay them; they are hindrances to production, and inducements to false swearing, to law breaking, concealment, and fraud.

An examination of the methods of local rating and taxation will show much of the same deplorable injustice and confusion. The benefactor in any community who clears rubbish plots and in their place erects desirable dwelling-places is fined by local rating as if he were a cheat or public nuisance. The dog-in-the-manger landholder who holds disease-breeding corner plots for a rise, or withholds desirable space from use, is rewarded by being exempted from the payment of rates; and, because of the expenditure of other people's rates, is also rewarded by a steady appreciation in the value of his holdings. The improving owner of property has his assessment raised, while the improvident encourager of disease and ruin will readily obtain a lower rating. The absentee landholder, who reaps where he has not sown, is entirely exempted from payment.

Many of us are old enough to remember the numerous toll-gates and toll-bars which prevented, except on payment, free intercourse in and out of towns and cities or along country roads. The existence of the few barriers yet remaining will be very brief when land values form the basis of taxation. There is a strange survival of a similar toll, which has for long been uselessly protested against by shipowners, in the imposition of light dues on merchant shipping passing in and out of all ports and harbours of the United Kingdom. Exactly how much the vessels of the C.W.S. Limited pay yearly in these charges I have not been able to ascertain. But it must be a considerable

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

amount, and it is, like so many other present impositions, both unnecessary and unjust. All ships liable have to pay a charge, varying with net tonnage, for the lighthouses, beacons, or buoys they are supposed to have used in the course of their voyage, and whether they receive any actual benefit from them or not. No allowance is made, for the experience of the pilot, or the state of the weather: whether daylight, darkness, or fog; all being charged at the same rate. Until comparatively recently every separate light was priced and included in an intricate calculation—a system analogous to charging a pedestrian through a city's streets for every lamp-post or sign-post he is supposed to have passed, requiring him to report both his course and what he carried, and subjecting him to penalties for any error or wrongful description. When this country has earned the right to be called a Free Trade community (and this will only be when land values are adequately taxed) shipowners, whether British or foreign, will be relieved, not only of the wasteful and unnecessary charges for light dues, but also of many of the port charges and dock dues which act in restraint of trade. These latter imposts, in the past, have only been justified on the ground of the extortionate charges for the use of lands and foreshores made by monopolist landholders. There is no more reason why a business community should pay separately for the use of lighthouses, harbours, and docks than there is for an individual to pay for the use of lamp-posts, roads, and public parks. They are, or should be, common property communally provided and maintained. Their upkeep should really be a first charge on land values.

If taxation were imposed on more rational lines, even were the present complicated system continued, we should endeavour to tax not industry, as at present, but idleness; not business enterprise, but decaying slums; not the encouragement of thrift, but the manufacture of poverty; not thoughtful care, but wilful neglect; not food or goods, but evil and evils; not the very poor, but the ultra-rich; not subjected peoples, but their over-lords and masters. There is usually a spice of satisfaction when circumstances allow taxation or punishment to fall on sensible lines, even though it is against the usually recognised and legally established methods.

Rent was paid first as a tax. It is the ideal tax, taking from each payer of it in exact proportion to the benefits he receives from its expenditure. The sooner we commence taking heavy toll of it in reduction of other forms of injurious, unjust, and wasteful taxation the nearer shall we approach a condition of society worthy of the twentieth century. The ancient Babylonians,

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

who lived as long before the commencement of the Christian era as we live after it, had, even then, a truer ideal of taxation than most modern "statesmen." They decreed that the land must be cultivated, and that it must pay its rightful share of taxation. If neglected, it was provided that its owner must pay as much in taxation as the owner of similar land which was properly cultivated. That is an idea which has the seed of a much-needed revolution in it. It would quickly abolish city slums, kill land speculation, bring into use our vast unused spaces, and break up the land monopoly.

To call the taking of 20 or 50 or 80 per cent. of the value of sugar, tea, or tobacco "taxation," and the taking of a similar amount of land value "confiscation," is a wilful perversion and an unjustifiable misuse of terms. The real confiscation, which must never again be forgotten, however long restitution may linger, took place when the landholders repudiated their obligations with regard to the land and threw the burden of the upkeep of Government on to the people by means of indirect taxation. And the key which will unlock most of our social problems is the easy, natural method of reimposing this land value taxation, and at the same time remitting the wasteful and unjust forms of indirect taxation.

Honestly-earned wealth invested in land for use, it is scarcely necessary to point out, would not suffer from the coming rearrangement of taxation. For as the land value taxation is imposed, larger amounts of more injurious taxes on labour and wealth would be remitted. The burden would be moved only from one shoulder to another, and its incidence adjusted, simplified, and reduced.

A FIXED POLICY IN TAXATION.

By deciding—on the report, perhaps, of a Special Commission on Taxation—to adopt, in place of the present haphazard and capricious methods, the principles of a logical and enlightened system of direct taxation based on land valuation, the raising annually of the national revenue could be entirely removed from the control of opposing factions, and placed on a stable basis, with a fixed policy, capable of automatic adjustment to current needs and under the control of trained and expert business administrators.

The establishment, too, of a central office open to receive complaints, charged with the careful inspection of public expenditure, and the making of suggestive annual reports to Parliament, might well be considered in this connection.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

On what lines should future progressive legislation with regard to land and taxation be encouraged so as to ensure the greatest good for the greatest number?

How will the course suggested affect those various social problems which are our heritage, and whose right solution is the most pressing and important duty of our time?

The guiding principle, never to be lost sight of, should be in the direction of the constant and progressive reduction of all taxation, both local and imperial. In substitution for the gradual abolition of taxation there should be devoted a somewhat larger sum drawn each year from the inexhaustible reservoir of land values and collected yearly by a poundage rate levied equally on all registered holders of unearned increment or site value. It is not possible, at present, to give even an approximation to the total site value. But it has been estimated that the annual levy of 1d. in the £ on land value would yield a sum of between £20,000,000 and £30,000,000 per year. Indeed, if landholders are sufficiently high principled, and fix their land values in the future at the same rate as they have done in the past when selling portions of their holdings to land-hungry people, the yield per penny would be nearer £50,000,000. The yield might, however, be divided equally in relief of local and imperial taxation. Ten millions would be ample to repeal the entire Customs duties on cocoa, coffee, dried fruits, sugar, and all sugar composite goods. This would be an immense relief to the mercantile community, and would greatly simplify the work of the Customs Department. Ten millions in relief of local taxation would also be a great load lifted from the backs of the poorer ratepayers. Curiously enough, this relief of local taxation would tend also to increase land value, and thus to swell the amount received from the suggested penny levy on it.

It would be, however, in its indirect results that this penny-in-the-pound tax would more amply justify itself. Already (in the autumn of 1910) the mere reckoning up of the value of unearned increment has induced many large holders of land value throughout the country to throw their estates and holdings into the market for what they will fetch, and much larger quantities than usual of land and property have in this way recently changed hands.

Undoubtedly the men who are now clearing out by selling, and so passing on, their bad titles to others, are wise in their generation. For, while the remembrance of high values is yet with the buyers, the valuer has not yet put the fear of the tax gatherer into their hearts, and generally they do not realise the new condition of things awaiting them. Large holders are

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

awake, too, to the desirability of increasing the opposition to further advances of taxation reform by multiplying the number of holders, so, in their view, helping to strengthen the opposition to land value taxation. Witness the anxiety to encourage peasant proprietors and small holdings, and to repeople decaying villages with reputable men, pensioners or retired tradesmen. What will large and titled holders not do to bolster up their great and unjust possessions? Anything and everything, so long as it promises to keep them and theirs a generation longer living parasitic lives on the social commonwealth.

Space forbids a more exhaustive analysis and exposure of the evils of indirect labour taxation. Many of the principles of reform in taxation have long been recognised—it remains for us to carry the flag of freedom a few steps onward. Intelligent taxation is the great ally of a progressive civilisation. The ideal towards which we are striving is the abolition of all taxation, direct and indirect. This is not only possible, but it is an ideal towards which we should continually look and work. It will be a mere truism some day to say that taxation and civilisation cannot exist side by side. As civilisation progresses taxation must decline.

IV.—THE GREATEST ENEMY OF CO-OPERATION.

Co-operators know from experience how their enterprise and organising ability raise rent against themselves: Powis Street, Woolwich; Balloon Street, Manchester; and Shieldhall, Glasgow, are but three instances out of hundreds. They have long been alive to the great importance of these related questions of landholding and taxation. It would be an entirely admirable step were a National Co-operative Conference called at an early date to discuss and report on the local circumstances as affected by conditions of landholding and taxation, with the view of throwing the weighty influence of the C.W.S. in the direction whence relief and reform are most likely to be expected.

The earlier pages of the C.W.S. "Annual" exhibit numerous illustrations of modern business premises, &c., by means of which the immense trade of the Co-operative Societies is facilitated or carried on. These premises include offices, warehouses, factories, mills, works, salerooms, depôts, sheds, quays, wharves, steamships, houses, creameries, farms, and estates. Because of the existence of privileged landlordism it has been reliably estimated that more than one-half of their immense total cost has been paid away unproductively—that is, without adequate return—and, in large part, to individuals actively opposed to, rather than interested in, the spread of Co-operation. It is quite

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

certain that the progress of the movement towards a saner society would have been very much greater had the depredations of landholders been earlier recognised and steps been taken to checkmate them. There would have been fewer complaints to-day of want of appreciation or of inadequate success, and Co-operators would neither have to labour so vigilantly and unremittingly in the pursuit of their ideal, nor to wait so long for a more equitable return for their foresight and sacrifice.

Although the C.W.S. have so very much capital sunk in land values they stand to gain all along the line by the coming fiscal changes. Not only will their expenses for local rates be greatly reduced, but their direct contributions to the national revenue in the form of Customs and Excise duties on tobacco and spirits, tea, sugar, fruits, &c., will be immensely lessened or abolished.

I gather that the average amount of Customs duties paid yearly by them in the five years from 1904-08 amounted on sugar to £558,132, on tea to £356,094, on tobacco to £344,164, on dried fruits to £39,181, on cocoa to £17,590, and on coffee to £12,680—a total average of £1,327,841 yearly. This sum is tantamount to a charge of 28 per cent. on the C.W.S. trade in these six articles alone.

How vastly the operations of the C.W.S. throughout the country would be simplified and rendered easier by radical reform in land and taxation law it is not necessary now to further consider. Sufficient has been written to show that it is to the foreshadowed changes Co-operators must look for the next great upward fillip to their movement, and that they will be well and soundly advised to extend to these great reforms their most active sympathy and their most generous support. No great democratic movement can in the least degree afford to be on the wrong side in the coming life and death struggle between the privileges of the few and the equal rights of all.

Of extreme importance, from the point of view of differentiating between earned and unearned incomes, real and nominal capital, true and false wealth, would be the results of a careful analysis of the proportion of "land" or land value which enters into the composition of representative classes of finished products. Take, as examples, (a) a block of modern city shop and office buildings, such as the Balloon Street, Manchester, premises of the C.W.S. Limited; (b) a fully-equipped up-to-date factory building such as the "Sun" flour mill at Trafford Wharf, Manchester, or the "Wheatsheaf" Boot Works at Duns Lane, Leicester; (c) an ordinary eight-roomed residence pleasantly situated on a Co-operative or Garden City Estate; and (d) the C.W.S.'s latest acquisition, the steamship "New Pioneer."

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

The analytical specification would require to take into account (1) the exact proportion of land value (economic rent, or unearned increment) incorporated into the entire cost of sites, with all their constituent special and natural advantages; (2) the amount of the royalties on all the iron, stone, clay, coal, slate, oil, hardwoods, water, gravel, sand, &c., used directly and indirectly in the construction of the buildings; and (3) the rent-toll on all labour employed, in addition to the tolls on various insurances, on special dock and transit facilities, on local and national administration of justice, bye-laws, and municipal conveniences, and on the innumerable amenities of civilisation upon which landlordism lays its terrible and insidious claw.

It has been estimated that 80 per cent. of the total costs of land and finished building will have to be paid because of the burden of unearned increment; and also that most of this large percentage of unnecessary expense would be abolished and need not be paid under a just system of taxation. In other words, the cost of creating fresh capital in the form of office buildings, houses, or ships would be cut down to 20 per cent. of the present prices, and the amounts to be written off for depreciation or set aside for dividends would be correspondingly reduced. Apply a similar reduction to the whole volume of capital now existing, either in temporary form or in that of permanent improvements—and it must be remembered that the causes which reduce the costs of new buildings will correspondingly depreciate the capital values of existing ones—and it is clear that there will be an immensely greater sum available to provide, in the first place, much higher wages for labour, and, afterwards, a better social environment, with vast opportunities for great public works and institutions, the provision of which, at present, is almost impossible for want of the necessary capital.

One other inquiry, which might usefully be undertaken, is as to what proportion of the quite unnecessary burdens of local rating and imperial taxation is borne respectively (1) by such a modern Co-operative building after completion, and (2) by the workers of all kinds who are employed in the different industries and activities there carried on. Similar care must be taken to include in the strict analysis every item of expense necessitated by these burdens. It would be found that wages, even after being reduced by landlordism to a bare minimum, is still further preyed on to the extent of 30 per cent. by the indefensible system under which men now live. On the average the master robber, landlordism, takes 12 per cent., and his two chief supporters, indirect taxation and local taxation, respectively 12 per cent. and

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

6 per cent. Further, incredible as it may seem, even when the sweated worker can get no work, and, therefore, under the present system, when he can get no wages, the greater proportion of these impositions is still demanded directly or indirectly, or he is driven from want to crime, and from mental and physical starvation to suicide and death.

The whole of the space and raw material in these islands, comprised under the general term "land," has been seized and is now held as a close monopoly. Co-operation, as well as every other social movement, is under the heel of landlordism at every point of its manifold activities. Co-operators cannot enlarge the field of their operations without coming into conflict with landlordism, the ultimate holder of all natural opportunities, all along the line. They cannot build a ship without paying through the nose to landholders, who claim their toll as mineral royalty owners. They cannot extend their offices or workshops without first meeting the unjust claims of landholders, upheld too long as rightful owners of space. They cannot import duty-free goods or raw material from abroad without paying unnecessary toll to the landholder disguised as dock owner. On many importations they must pay additional impositions to the tax collector, who in the past has been one of the most useful allies of the landholder. Follow their ramifications wherever you will, and no matter how fair and promising to the worker may be a fresh opening or activity, he ultimately, but inevitably, runs up against one of the unsuspected disguises of the hydra-headed monster of landlordism. This is the institution which vitiates all calculations, weakens effort, warps justice, darkens faith, spoils human nature, and makes of earth veritably a place of misery to millions. It is the most sinister and threatening influence to-day throughout Christendom, and no permanent moral or material progress is possible until it has been abolished.

To allow to landlordism in this or other countries any further long continuance of power will be a most dire offence against economic law, and one most certain to bring retribution in many guises in its train. Unless the inevitable evils of landlordism are promptly counteracted the greatest benefits of civilisation must remain buried in injustice, inequality, and black despair.

"The time is ripe, and rotten-ripe, for change:
Then let it come! I have no dread of what
Is called for by the instinct of mankind;
Nor think I that God's world will fall apart
Because we tear a parchment more or less."

—J. R. Lowell.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

V.—RELATION TO OTHER SOCIAL QUESTIONS.

"The land question means hunger, thirst, nakedness, notice to quit, labour spent in vain, the toil of years seized upon, the breaking up of homes, the misery, sickness, deaths of parents, children, wives, the despair and wildness which spring up in the hearts of the poor, when legal force, like a sharp harrow, goes over the most sensitive and vital right of mankind. All this is contained in the land question."—*Cardinal Manning.*

To attempt to escape for long, by whatsoever devices, the all-embracing grip of landlordism is as vain as to sweep back the rising tide with a broom. CO-OPERATION is but one of these devices. Taken alone, it offers no permanent solution. It but increases the plunder of landlordism. Frequently more than half successful in certain localities in driving off or defeating many smaller robbers, its very success but leaves only so much the more for the master robber to appropriate. TRADE UNIONISM, again, is almost wholly a defensive movement. It is in no sense radical. It does not attempt to check the main root evils, and is extremely cautious in basing itself on first principles. It has been in the past, and is still, often successful in ensuring better conditions and higher wages to the workers, but the existence of the enemy lying in wait round the corner, from whom no one has ever yet escaped, has been almost entirely overlooked. MUNICIPAL SOCIALISM, too, is but a more highly developed and ingeniously disguised form of charity, or Local Government support to the landlord! It has certainly provided cleaner towns, better water, cheaper travelling, and, generally, a more desirable environment, to millions, but the ordinary citizen, who has to pay for all these improvements by increases in his rates, has a tendency to grumble considerably when he finds the landholder adding still further to the tenants' burdens by increasing the price of land, and, in most cases avowedly, because of the afore-mentioned improvements. That is, he pays twice for his "advantages," and, in the end, finds himself no better off.

It is, indeed, very doubtful whether municipal or any other form of Socialism has, so far, to any appreciable extent either ensured the opportunity of work, lightened the toil, increased the wage, or bettered the condition of any of the low-paid workers of our villages, towns, and cities. But all these things it has done, openly and shamelessly, for the unjust steward, the betrayer of the people's rights, the interceptor of Nature's bounty, the appropriator of the natural sources of public revenue—the sleeping but thriving landholder. And so with all other of the numerous so-called social remedies—they do anything and

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

everything for the poor man except remove the heavy burden from his back. Temperance crusades, ethical and moral teaching and training, technical education, all the advances in industry and trade, in arts and sciences, are each and all, directly or indirectly, supporters of the system which enables one small class of mortals to levy tax and toll on all the others.

Nor can anyone escape. The system which can take for a few the benefits of all earth's natural forces can readily overcome all the puny efforts or half-hearted measures made to control it. Nothing short of its complete overthrow will suffice. This conquest can follow only on the effective establishment of the equal right of all men, on equal conditions, to use the earth.

Numerous instances are on record where national or local authorities have taken over, at a high valuation, plus a percentage for disturbance, public necessities or conveniences; in some cases, indeed, where the private service or supply had either broken down or proved quite inadequate. Other cases are constantly recurring where a public body purposes, or is urged, to take over similar undertakings, and, where the proprietors ostensibly object, to bear the onus of obtaining, at great additional expense, Parliamentary powers to purchase. The methods usually followed at present in carrying out this policy are altogether deplorable; in many cases entirely disastrous to the future successful working of the undertaking. I need only instance such public utilities as telegraphs, land in Ireland, dock, water, and gas companies, tramways, roads and squares, foreshores and ferries to prove how shamelessly, in the past, the public has been bled by the exorbitant demands of privileged holders of unearned increment. Had the inflated capital and watered stock been first reduced in value by the taxation of land values, and the surplus wind and water (the entirely unearned and only contribution of the ubiquitous landholders) been then squeezed out, our exchanges and communications, our food and drink, our trade and traffic, our business and our pleasure would all be costing us very much less than at present, and a vast number of other comforts and conveniences of civilised life would be correspondingly reduced in price. Just as the present generation must suffer for this past fundamental error in the national economy, so the future must pay for any similar false steps which we to-day may endorse. The very practical lesson we forget at our peril is; as a principle, to take over or purchase no further public necessity or utility until such time as the exact amount of its constituent land value has been fixed. We may then proceed to reduce this land value as

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

much as possible by taxation, or competition, or both, before making any advances, or taking any steps, to purchase. With this method of socialisation there cannot possibly in the future be either failure or regrets.

The antiquated and foolish methods of taxation still in vogue are really responsible for the heavy burden of interest, its long continuance, and its too slow decline.

When capital is freed from the vexatious and deterrent influences of landlordism and taxation its accumulation will become rapid and easy, great quantities in innumerable forms will become available to aid production, and new sources for its employment will vastly multiply. But its unlimited supply will readily overrun the extra demand, and its natural market "wages," in the form of interest, will very quickly decline. Not much wisdom or foresight is requisite to see what further revolutions in social conditions will force themselves to the front when capital, possibly a State loan, is offered, where good security is available, not at 6, 5, or 4 per cent., but at 2, $1\frac{1}{2}$, or 1 per cent. annual interest.

One great incentive to private accumulation will disappear with the fall in interest. This will break up the power of capital, and the overthrow of its tyranny will be none the less appreciated because the forces working "towards righteousness" for its destruction may not yet be generally understood. With the decline in the rate of interest the weight of national debts will be correspondingly reduced, many heavy public burdens decreased, and fewer and fewer people will be able, without working themselves, to live in barbarian pomp or undesirable affluence. Once the continuous increase in the wages of unnatural monopoly is checked by the gradual effective claim of the public for its own land value, this reduction in the wages of capital will have the effect of greatly increasing the wages of labour, and Labour will, at last, begin again to come into its own.

The enormous prices charged by the accidental holders of poor or waste lands, of little inherent value, required in the construction of new railway or dock undertakings are but other instances of the toll-collecting rapacity of otherwise respectable men.

By so greatly and unnecessarily increasing the original costs of these useful undertakings the landholders have, of course, enormously inflated the prices of all commodities passing over the railways or through the docks, as well as increased the necessary costs of carriage and hindered the extension of our vast import and export trades. The handicapping of the railway companies

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

in their passenger traffic, especially in the suburban traffic of our great cities, must also be put down to the same cause—the exorbitant prices charged for land, resulting in high fares for passengers, low wages for railway workers, and generally in high rates and poor facilities for the public. While these tolls and their results exist, home producers must be unfairly handicapped, and foreign competition indirectly encouraged. The Bedfordshire agriculturist, for example, has to pay, first, a heavy toll to the landholders (either in the form of rent or interest), then another heavy rate for carriage to the railway company (mostly in payment for the land used), and then again to the holder of the London market “rights,” and to the London ground landlord, before he is allowed to dispose of his produce to the consumer. Expenses, costs, tolls, rates are piled up at every stage in the long line of production, mainly to fill the unsatisfiable maw of the landholder, who appreciates and wishes to retain his privileges, and would like nothing better than that the people should forget their rights.

Very early in the coming campaign it should be made a condition in the recognition of the holders' rights in any piece of urban land that it be suitably fenced round, and especially that it be kept in a clean and sanitary condition, so as not to constitute a danger to the health of the surrounding community. If that which is property is required to conform to certain local bye-laws and regulations, it is certainly no hardship to require the registered holder of vacant land, in which there exists no rights of property, to conform to similar suitable requirements. The local authority should have power, in case of neglect, after due notice, to seize, condemn, carry out necessary work on, and retain such land for all future time, without compensation.

All unclaimed areas, and all lands and properties to which the holders cannot show a reasonably just title, should be at once registered, resumed, and for ever afterwards administered in the public interest by the appropriate public department. The land itself, as soon as it has been publicly resumed, must never again be alienated from common ownership even if any inducement to alienate it should remain.

There would be almost a poetic justice dealt out with regard to the innumerable enclosures and encroachments on what were once common lands were we to make the holders pay according to its present value for what they or their predecessors in title had appropriated. We could afford to let the dead past lie, for similar future encroachments will be impossible after the official valuation survey and registration are completed.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

Take again the case of the Established Church. With the effective taxation of land values the Ecclesiastical Commissioners, in their capacity as receivers of national property and unearned increment, would be taxed as other landholders, forced to use their trusts in a considerate and democratic way, and would be helping to solve, sensibly and fairly, the problem of disestablishment by placing all men from the point of view of a National Church on an equitable footing.

Great national industrial undertakings would be rendered very much easier of accomplishment, in spite of the great increase in costs of labour. This would be due chiefly to the great reduction in the rental or purchase price of sites, to the lessening of taxation on desirable enterprises, and to the greater demand, accompanied by ability to pay, for commercial and industrial developments.

OPEN-AIR MARKETS AND COSTERMONGERS.—Street markets in our cities are probably a survival of the days when they were both a necessity and a public convenience. The question must at some time arise as to the right of a small section of the community to take temporary or permanent possession, without payment of rent, of any portion of the public highway in which to carry on business. Charitable feelings probably influenced at first the permission to trade in the public highways, but when justice is established charity will be superseded. For any individual to stand with a barrow, all through the day, carrying on even a legitimate trade, not only impedes the traffic and excludes the equal right of every other individual in the country to do the same thing, but also necessitates a levy from all other citizens to provide and maintain the site.

In other words, while one individual is allowed special privileges without payment, the rest of the community have to pay but get nothing in return. The obviously just remedy for this is the provision of public rent-producing markets. It frequently results, however, that a recognised street market, by attracting a larger number of customers, will greatly increase the rent-producing capacity of sites abutting on the open-air market. These street-trading privileges, like most forms of privilege, are really but another form of land value, and should be so treated in the interests of the public. On a similar footing is the status of the costermonger in city streets. He obtains benefits equal to those of a busy public market, competes on unequal terms with the heavily rated and rented shopkeeper, and pays nothing for his privileges. Sentiment has probably hitherto largely been responsible for this toleration. But the taxation of privilege through land values will remove alike the necessity and the desirability either for public charity or for special consideration.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

What better form of CONSCRIPTION OR COMPULSORY MILITARY SERVICE could be devised than a return to the old feudal practice under which landholders led in the forefront of battle in time of the nation's need? Every present registered holder of land, above a certain minimum value or area, should again be required to actively take up arms in defence of his holdings, and to pay, out of his rents, a proportionate share of the total of necessary military and naval expenditure. Whilst there is such an outcry, in these latter days, among certain classes of people for vastly strengthening the naval and military forces of attack and defence against possible internal or external foes, it is a striking sign of degeneracy that so little has been said of the very obvious and only just method of raising the necessary funds in the form of aids granted by those whose possessions would be thereby defended and insured.

We should only be following the common dictates of everyday business principles to insist that the costs of insuring against the ordinary risks of any going concern should be borne, not by forced deductions from the wages of the casual workers employed in the business, but by premiums paid by the principals of the business whose properties and interests are thereby protected. Such a commonsense arrangement, applied to a national system of protection, would immediately enlist, on behalf of a most desirable economy, an influential class of people whose standing carries great social and political weight, and many of whom are not lacking an appreciable amount of intelligent self-interest.

Failing concerted action on these lines, it is not beyond imagination to hope that some of the richer landholders, out of their princely revenues, will emulate the example of old-time chivalry and themselves each personally provide for the building and up-to-date equipment of at least one of the latest types of super-"Dreadnought" in order to protect their families and dependents in the enjoyment of their private possessions and personal privileges.

The effects of land value taxation on unused or incompletely developed city plots would be startling both to the holders and to the general public. Many holders or consumers of high-priced city sites would be startled to find so few architects or builders with sufficient liberty to undertake the prompt reconstruction of business premises, and complaints would soon be heard of the shortage in professional and technical labour. Higher remuneration would be demanded—and received—by all kinds of labour, prices would temporarily rise, and there would be, till

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

things slowly adjusted themselves to conditions of prosperity, quite a revolution in economic conditions in the building and allied industries. Nor would the increased activities be confined to such staple trades as building and provisioning. Every industry would feel the benefit of good times. "Move along," or get out so as to allow others to move, would be the orders of the day. Forced unemployment would rapidly become one of the dreams of the bad old times of monopoly and privilege.

At present the revenue derived from the importation, manufacture, and sale of intoxicating liquors and tobacco is about £53,000,000. In the view of many people this vast sum is largely tainted, being closely associated with poverty, vice, and crime. Under better moral and social conditions, which would obtain with a juster order of society, this undesirable source of revenue would be entirely unnecessary, and we should be left free to deal with such special trades either by free trade (*i.e.*, unrestricted competition), regulation, abolition, or in any other way deemed best.

As to the woman question in its every complex phase: a right solution of the land question is of more direct and immediate importance to women than it is to men. It is not only the economic independence of women which is involved, but, what is still more vital to the future of the race, their sex freedom and their right to direct the future conditions of their lives. The removal of all unnecessary barriers to free access to natural opportunities would ensure to women innumerable ways, at present undreamed of, of working out their destiny. It would ensure them equal remuneration for equal services, and would open the easy and natural way to their political enfranchisement. For economic enfranchisement, in a democracy, of necessity involves the political enfranchisement of all. The conditions of child life, too—housing, feeding, training, employment, and amusement—would in every respect correspondingly improve.

It is frequently urged that pioneers or adventurers are justly entitled, for all time, to the first fruits of "foresight," in recognising and taking advantage of the inevitable advance in values caused by increasing population or the introduction of new methods and inventions. But a juster ethic would see in such actions only instances of anti-social forestalling which a truer civilisation would either deter by social punishment or else entirely prevent. This forestalling applies mainly, of course, to land "speculation," and is still actively at work almost everywhere. Of secondary, but still of vital importance, are similar dealings in corn, oil, and cotton.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

Latterly, in memory of the Finance Act, many large holders of land have been offering their estates for sale among smaller would-be holders, largely with a view to securing a buffer class between them and the inevitable revisionist legislation of the near future.

It must be clearly understood that all such purchasers can obtain only titles which, as I have shown, are constitutionally and inherently defective; and also that, when the time comes for gradual resumption of the land by taxation, they will have neither a claim for compensation nor the right to a word of complaint.

This should sufficiently justify the strongest opposition, on principle, to all forms of peasant proprietorship, and all investments based on the fee-simple of land (in all its ramifications) as the final security. Land is not property; and it would seem to be the better policy that the present holders should retain their deeds and privileges until such time as the nation decides what are their corresponding obligations. In the meantime the wise man will not buy, but he will either rent or lease any land he may require, and retain his capital for better use in the scientific development of his business.

Examine carefully any serious social problem, and at the back of it you will see the sinister power of landlordism—insistent, reactionary, pessimistic, and terrible in the entirety of its destructive force.

To recognise its body-and-soul-destroying influences, and to warn honest members of society of its characteristics, are the first steps towards its downfall. Its final overthrow will mark the emergence of humanity from its long nightmare of superstition and slavery into the daylight of real knowledge, true freedom, and mutual co-operation for the well-being of all.

VI.—CONCLUSION.

“Why hesitate? Ye are full-bearded men,
 With God-implanted will, and courage if
 Ye dare but show it. Never yet was will
 But found some way or means to work it out,
 Nor e'er did Fortune frown on him who dared.
 Shall we in presence of this grievous wrong,
 In this supremest moment of all time,
 Stand trembling, cowering, when with one bold stroke
 These groaning millions might be ever free?—
 And that one stroke so just, so greatly good,
 So level with the happiness of man,
 That all the angels will applaud the deed.”

—E. R. Taylor.

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

The time must surely soon come when a new English Bill of Rights will be put forward and its principles firmly established. Comparatively few folk in this country have shown so far, however, any definite desire for a radical and fundamental change. When the demand for a new Declaration of Rights is sufficiently strong the first of self-evident and unassailable truths to be recorded should be that "All men are endowed with the unalienable right to the equal use of the earth," as well as with the right to "life, liberty, and the pursuit of happiness."

There can, of course, be no possibility of any just claim being made for compensation for resumption of the rights of the public over the land. If the question of compensation is raised at all it should be in the nature of a heavy claim against the lineal descendants of those noble families, at present holding large estates, whose ancestors were directly responsible for the shifting of feudal burdens from their own backs to those of the common people. If compensation is at any time or anywhere due it should not be deferred to "Kingdom come," but must be made now to the moral and physical wrecks whose condition is directly traceable to the hardships and injustices inflicted on them and their forbears by the unconstitutional action of selfish and inhuman landholders.

"The slave is the owner—*pay him.*"

That is a very curious idea, and one which most landholders have, that forestallers of land are entitled to a revenue for ever (and even, frequently, an increasing one) from their holdings in land. It is an idea, however, upon which the land-revenue producers will shortly have something to say. Capital wears out or is consumed, and interest decreases with the spread of knowledge and with the discoveries of science. Privilege, also, upon which all private rent depends, must inevitably give way before the advances of democracy and equality. Consequent on the decrease in the rate of interest, the abolition of monopoly, and the dethronement of privilege, the wages of all kinds of labour will steadily rise, the conditions of employment will be improved, hours of labour shortened, disemployment of willing men and women appreciably lessened, and every other social problem, worthy of the name, will be already on its way to a natural and permanent solution. Our future statisticians and historians may confidently fix the time of the greatest permanent change for the better in English social conditions from the year in which the records of the land value survey are completed and made known.

It would not take very long under a just social system to banish for ever, as a terrifying dream vanishes when the sleeper awakes, the memory of the very effective tyranny at present

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

exercised by man over man in countless ways. What slave of the old so-called dark days would accept modern conditions of "free" employment? To take all risks and uncertainties of being wanted to work, or of being discharged at a day's or week's notice; to labour year in and year out, at a minimum wage, without cessation except for the publicly-recognised holidays; to endure, without the consolation of reply, hard words and insults that stab deeper than blows; to accept injustice as a common everyday occurrence; to sell one's self—bodily labour, necessary leisure, intellectual honesty, spiritual independence—all for the merest pittance; these are, of necessity, some of the deplorable results of the economic enslavement of man.

Men, partially organised industrially, sometimes strike work when circumstances are unusually hard against them. But to what end? They do not realise what is wrong with social conditions; they do not recognise that the very conditions against which they so spasmodically rebel are inevitable so long as one class of men can set all others by the ears fighting each other for the bare decencies of a civilised life. A society founded on force cannot expect peace, either permanent or for long continued. While payments to idlers so inexorably increase, and education spreads wider knowledge of economic laws, men will not be content for ever to quietly accept the continuous tightening up of conditions, the "business squeeze" which is put down to so many varied but mistaken causes, as, for example, hard times, foreign competition, too many workers, machinery, and tariffs, or want of them. Privilege is willing to preach and promise anything and everything except the one thing necessary—justice for all. The oppressed workers must and will rebel; and, happily for the coming day, are beginning at last to demand a more equitable system of taxation and some improvement in their poor wages and harsh conditions of labour.

Radical reformers will not need to be warned against attempts to ward off the day of public restitution which are still being made, in subtler shape and with increasing force, by self-interested, unprincipled, or ill-informed "politicians." In this category must be included the movements for establishing land and credit banks, for building garden cities, for land development and road improvement, for extending the number of small holders and peasant proprietors, for stimulating emigration and colonisation, for municipal ownership of overseas territories with an ultimate view to the relief of local rates at home, for imperial federation and the extension and closer development of the Empire. The only safe rule in dealing with such proposals—as, indeed, with

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

every social and political question which in the future comes up for consideration or is deliberately dragged across the plain path of progress—is to ask: How will the particular proposal affect the vital question of man's relation to the earth? Will it increase or decrease the toll which landholders, here and now, demand as the price of their permission to use the earth? Will it tend to direct the rising stream of land value into private pockets or into public treasuries? or, briefly, will it strengthen or will it lessen the unjust privileges of landholders?

And every time, after such a test, the influence of all men who wish to establish justice and set up permanent peace on the earth must be cast against increasing the power of landlordism. For that, everywhere and at all times, disguised howsoever it be, is the only enemy wise men will think it worth while to expend their life energies in extirpating. Kill the instigator of evil, the fruitful breeder of disease in the body politic, and all other evils will die most naturally and most certainly.

Like most other things, a master reform must be judged by its results. The great revolution I have here outlined, when accomplished, will comprehend and supersede every other reform proposal yet made. Most proposals for reform have been but slowly evolved. In past ages it was impossible, even for the greatest intellects, to see far ahead and to judge clearly the relative importance of things and their bearings on the future course of events. As mankind slowly ascends the hill of progress a clearer and wider vision is vouchsafed, the relation of cause to effect is more distinctly traceable, and the immature ideas of one age form the foundation on which succeeding ones build. For now

We know in part, and we prophesy in part. But when that which is perfect is come, then that which is in part shall be done away. When I was a child, I spake as a child, I understood as a child, I thought as a child: but when I became a man, I put away childish things. For now we see through a glass, darkly; but then face to face.

In this scattered series of notes I have been able to touch only on a few of the many various phases of the vital questions of land and taxation. But I have ventured to claim in my plea for the radical solution of these questions more than has previously been claimed. They who are privileged to recognise the great social and moral truths underlying the solution here outlined will, I firmly believe, also acknowledge that more is required from them now than at any time before. The central truth that land has never been, is not now, and cannot ever be rightly considered property is one destined to germinate and

THE FRAUDULENT RELATIONS OF LAND AND TAXATION.

spread, and ultimately to work the most beneficent revolution in the relations of men to each other, and to the universe around them, that has been effected since the recognition of the truth that man can have no rights of property in his fellow-man, which resulted in the abolition of chattel slavery. But the application of this complementary truth must entail much vaster beneficial results affecting every human being who, in the coming years, shall find a brief resting place on earth. For it will be indeed a new heaven and a new earth which will welcome each life as it arrives, nurture it more carefully while it is here, and part with it more philosophically when it has run its course. Place there will then be for all, work for all, happiness and peace for all. Fellowship is heaven: want of fellowship, hell.

That is all we know, and all we need to know.



OBITUARY.

The Late Mr. J. F. Goodey.

Died October 5th, 1910.

MR. GOODEY was one of the oldest members of the C.W.S. Board, both in years and length of service. His connection with Co-operation began in his early manhood, when he became Secretary and afterwards the President of the Colchester Society.

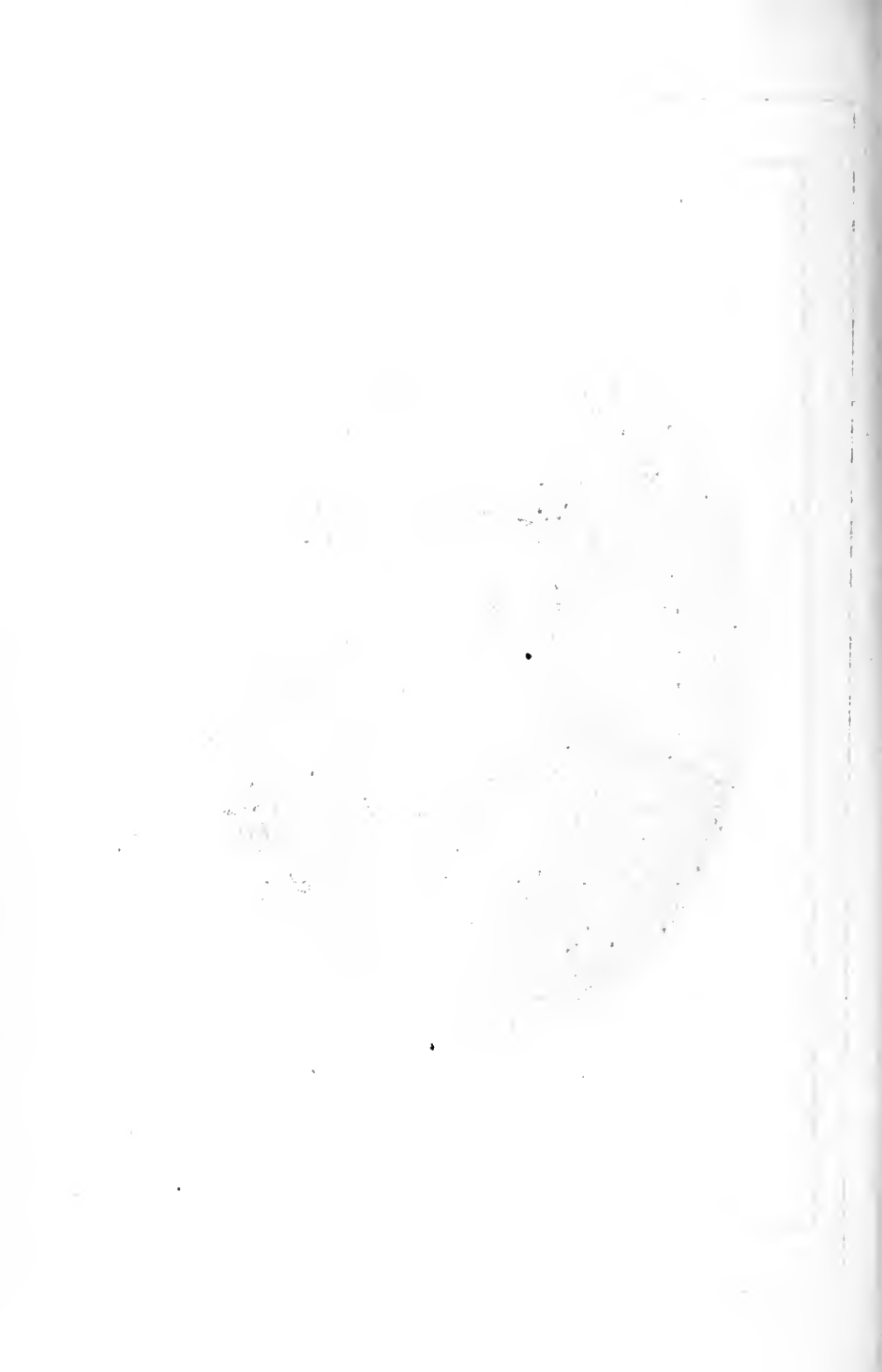
In 1878 he was elected on the C.W.S. Board, retired in 1885, and was re-elected in 1889. The manner of his life and labour was eulogised at the graveside by a colleague, who spoke of him as one of the pioneers, steady and true, as a loyal colleague, a faithful friend, and a constant and persevering worker for Co-operation.

Besides his activities in connection with Co-operation, Mr. Goodey shared in the municipal life of Colchester, having been for eighteen years a Town Councillor.

Mr. Goodey has a lasting monument in the handsome buildings of the London Branch of the C.W.S., for which edifice he acted as Architect in 1885.



THE LATE MR. J. F. GOODEY.



Co-operative Societies in the United Kingdom.

STATISTICS SHOWING THE POSITION AND PROGRESS OF THE
CO-OPERATIVE MOVEMENT FROM 1862 TO 1908.

THESE tables have been brought up to date on the basis of the Annual Returns by Societies to the Registrar of Friendly Societies, and corrected by the more recent returns to the Co-operative Union.

The tables refer to the United Kingdom, England and Wales, Scotland, and Ireland, and give the comparison between the figures of 1908 and those of ten years ago. We have also inserted below the figures relating to profits devoted to Education.

CO-OPERATION IN THE UNITED KINGDOM DURING 1898 AND 1908.

	1898.	1908.	INCREASE PER CENT.
Societies (making returns) ..No.	2,130	2,858	34
Members.....No.	1,703,098	2,701,123	59
Capital (share and loan)	£30,585,336	52,724,183	72
Sales	£68,523,969	113,090,337	65
Profits	£ 6,939,276	10,996,769	58
Profits devoted to Education..£	52,129	88,537	70

CO-OPERATION IN ENGLAND AND WALES DURING 1898 AND 1908.

	1898.	1908.	INCREASE PER CENT.
Societies (making returns) ..No.	1,606	2,053	28
Members.....No.	1,399,819	2,209,497	58
Capital (share and loan)	£24,649,833	41,180,809	67
Sales	£53,256,725	86,869,663	63
Profits	£ 5,333,221	8,208,370	54
Profits devoted to Education..£	44,495	74,818	68

CO-OPERATION IN SCOTLAND DURING 1898 AND 1908.

	1898.	1908.	INCREASE PER CENT.
Societies (making returns) ..No.	349	372	7
Members.....No.	282,467	419,573	49
Capital (share and loan)	£ 5,806,092	11,064,825	91
Sales	£14,612,369	23,796,179	63
Profits	£ 1,598,483	2,740,913	71
Profits devoted to Education..£	7,623	13,326	75

CO-OPERATION IN IRELAND DURING 1898 AND 1908.

	1898.	1908.
Societies (making returns)	No. 175	433
Members.....No.	20,812	72,053
Capital (share and loan)	£ 129,411	478,549
Sales	£ 654,875	2,424,495
Profits	£ 7,572	47,486
Profits devoted to Education.....£	11	393

CO-OPERATIVE SOCIETIES,

TABLE (1).—GENERAL SUMMARY of RETURNS

(Compiled from Official

YEAR.	NO. OF SOCIETIES			Number of Members.	CAPITAL AT END OF YEAR.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.		Share.	Loan.		
1862	a454	768	332	90,341	428,376	54,499	2,333,523	165,562
1863	51	73	381	111,163	579,902	76,738	2,673,778	216,005
1864	146	110	394	b129,429	684,182	89,122	2,896,606	224,460
1865	101	182	403	b124,659	819,367	107,263	3,373,847	279,226
1866	163	240	441	b144,072	1,046,310	118,023	4,462,676	372,307
1867	137	192	577	171,897	1,475,199	136,734	6,001,153	398,578
1868	190	93	673	211,781	1,711,643	177,706	7,122,960	424,420
1869	65	133	754	229,861	1,816,672	179,054	7,353,363	438,101
1870	67	153	748	248,108	2,085,626	197,029	8,201,685	553,435
1871	56	235	746	262,188	2,305,951	215,453	9,463,771	666,399
1872	141	113	935	330,550	2,969,573	371,541	13,012,120	936,715
1873	226	138	983	387,765	3,581,405	496,890	15,639,714	1,110,658
1874	130	232	1,031	412,733	3,905,093	587,342	16,374,053	1,228,038
1875	117	285	1,170	480,076	4,403,547	849,990	18,499,901	1,429,090
1876	82	177	1,167	508,067	5,141,390	919,772	19,921,054	1,743,980
1877	67	246	1,148	529,081	5,445,449	1,073,275	21,390,447	1,924,551
1878	52	121	1,185	560,393	5,647,448	1,145,717	21,402,219	1,837,660
1879	52	146	1,151	572,621	5,755,522	1,496,343	20,382,772	1,857,790
1880	69	100	1,183	604,063	6,232,093	1,341,290	23,248,314	c1,868,599
1881	66	..	1,240	643,617	6,940,173	1,483,583	24,945,063	1,981,109
1882	67	115	1,288	687,158	7,591,241	1,622,431	27,541,212	2,155,398
1883	55	170	1,291	729,957	7,921,356	1,577,086	29,336,028	2,434,996
1884	78	63	1,400	797,950	8,646,188	1,890,896	30,424,101	2,723,794
1885	84	50	1,441	850,659	9,211,259	1,945,894	31,905,910	2,988,600
1886	83	65	1,486	894,488	9,747,452	2,160,090	32,730,745	3,070,111
1887	87	145	1,516	967,828	10,344,216	2,253,576	34,453,771	3,190,309
1888	100	140	1,592	1,011,258	10,946,219	2,452,887	37,793,903	3,454,974
1889	98	123	1,621	1,071,089	11,687,912	2,923,711	40,674,673	3,734,546
1890	122	159	1,647	1,140,573	12,783,629	3,169,155	43,731,669	4,275,617
1891	117	122	1,684	1,207,511	13,847,705	3,393,394	49,024,171	4,718,532
1892	127	24	1,791	1,284,843	14,647,707	3,773,616	51,060,854	4,743,352
1893	106	59	1,825	1,340,918	15,318,665	3,874,954	51,803,836	4,610,657
1894	113	61	1,930	1,373,004	15,756,064	4,064,681	52,110,800	4,928,888
1895	123	113	1,966	1,430,340	16,749,826	4,581,573	55,100,249	5,389,071
1896	128	134	2,010	1,534,824	18,236,040	4,786,331	59,951,635	5,990,023
1897	126	165	2,065	1,627,135	19,510,007	h9,137,077	64,956,049	6,535,861
1898	182	227	2,190	1,708,098	20,671,110	h9,914,226	68,523,969	6,939,276
1899	152	238	2,183	1,787,576	22,340,533	h11,025,341	73,533,686	7,529,477
1900	117	356	2,174	1,886,252	24,156,310	h12,010,711	81,020,428	8,177,822
1901	153	332	2,239	1,980,441	25,697,099	h13,059,032	85,872,706	8,670,576
1902	253	335	2,466	2,103,264	27,063,405	h14,034,140	89,772,923	9,123,976
1903	225	381	2,523	2,215,873	28,200,869	h13,992,675	93,384,799	9,338,626
1904	202	323	2,664	2,320,116	29,337,392	h14,255,546	96,263,328	9,731,740
1905	175	249	2,745	2,402,354	30,389,065	h15,337,648	98,002,565	9,832,447
1906	166	239	2,823	2,493,981	31,985,848	h16,332,735	102,408,120	10,293,784
1907	165	287	2,846	2,615,321	33,888,721	h17,122,342	111,239,503	11,247,303
1908	300	156	2,858	2,701,123	35,075,112	h17,649,071	113,090,337	10,996,769
Totals....							1,953,780,389	186,543,248

a The Total Number Registered to the end of 1862. b Reduced by 18,273 for 1864, 23,927 for sale Society, and which were included in the returns from the Retail Societies. c Estimated Joint-stock Companies. e The Return states this sum to be Investments other than in Trade Share Interest.

UNITED KINGDOM.

for each Year, from 1862 to 1908 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR.
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
127,749	....	....	....	....	....	1862
167,620	....	....	....	....	....	1863
163,147	....	....	....	....	....	1864
181,766	....	....	....	....	....	1865
219,746	....	....	....	....	....	1866
255,923	583,539	d494,429	....	3,203	32,629	1867
294,451	671,165	137,337	166,398	3,636	33,109	1868
280,116	784,547	117,586	178,367	3,814	38,630	1869
311,910	912,102	126,736	204,376	4,275	52,990	1870
346,415	1,029,446	145,004	262,594	5,097	66,631	1871
479,130	1,383,063	318,477	382,846	6,696	93,601	1872
556,540	1,627,402	370,402	449,039	7,107	102,722	1873
594,455	1,781,053	418,301	522,081	7,949	116,829	1874
686,178	2,095,675	667,825	553,454	10,879	241,990	1875
1,279,856	2,664,042	....	....	....	....	1876
1,381,961	2,648,282	....	....	....	....	1877
1,494,607	2,609,729	....	....	....	....	1878
1,537,138	2,857,214	....	....	....	....	1879
1,429,160	2,890,076	e3,447,347	....	13,910	....	1880
....	3,053,333	....	....	13,825	....	1881
1,690,107	3,452,942	e4,281,264	....	14,778	....	1882
1,826,804	3,709,555	e4,497,718	....	16,788	....	1883
1,936,485	3,575,836	e4,550,890	....	19,154	....	1884
2,032,539	3,729,492	e5,433,120	....	20,712	....	1885
1,800,347	4,072,765	e3,858,940	....	19,878	....	1886
1,960,374	4,360,836	e4,491,433	....	21,380	....	1887
2,045,391	4,556,593	e5,233,859	....	24,245	....	1888
2,182,775	4,795,132	e5,833,278	....	25,455	....	1889
2,361,319	5,141,750	e6,953,787	....	27,587	....	1890
2,621,091	5,838,370	e6,394,867	....	30,087	....	1891
2,902,994	6,175,287	e6,952,906	....	32,753	....	1892
3,181,818	6,314,715	e7,089,689	....	32,677	....	1893
3,267,288	5,905,442	e7,174,736	....	36,553	....	1894
3,478,036	6,333,102	e7,880,602	....	41,491	....	1895
3,786,063	6,844,018	g13,929,329	....	46,995	....	1896
3,074,420	7,602,211	g14,278,094	....	50,302	....	1897
3,218,102	7,506,686	g15,753,086	....	52,129	....	1898
3,461,508	8,400,099	g17,309,236	....	56,562	....	1899
3,814,209	9,284,663	g18,788,895	....	65,699	....	1900
3,027,596	9,606,317	g20,466,113	....	68,258	....	1901
3,400,990	10,155,918	g21,305,360	....	73,753	....	1902
3,553,463	10,456,634	g22,127,521	....	77,654	....	1903
3,481,469	10,779,303	g22,968,250	....	79,693	....	1904
3,952,745	10,691,513	g24,991,839	....	81,301	....	1905
3,172,483	11,396,238	g26,725,655	....	84,035	....	1906
3,532,029	12,652,542	g28,561,160	....	89,848	....	1907
3,782,593	12,614,130	g29,713,548	....	88,537	....	1908

1865, and 30,921 for 1866, being the number of "Individual Members" returned by the Whole-
of the basis of the returns made to the Central Co-operative Board for 1881. *d* Includes
f Estimated. *g* Investments and other Assets. *h* Loans and other Creditors. *j* Exclusive of

CO-OPERATIVE SOCIETIES,
 TABLE (2).—GENERAL SUMMARY OF RETURNS
 (Compiled from Official

YEAR.	NO. OF SOCIETIES			Number of Members.	CAPITAL AT END OF YEAR.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.		Share.	Loan.		
1862	a 454	f 68	332	90,341	£ 428,376	£ 54,499	2,333,523	165,562
1863	51	73	381	111,163	579,902	76,738	2,673,778	216,005
1864	146	110	394	b 129,429	684,182	89,122	2,836,606	224,460
1865	101	182	403	b 124,659	819,367	107,263	3,373,847	279,236
1866	163	240	441	b 144,072	1,046,310	118,023	4,462,676	372,307
1867	137	192	577	171,897	1,475,199	196,734	6,001,153	398,578
1868	190	93	673	211,781	1,711,643	177,706	7,122,360	424,420
1869	65	133	754	229,961	1,816,672	179,054	7,353,963	438,101
1870	67	153	748	245,108	2,035,626	197,029	8,201,685	553,435
1871	56	235	746	262,188	2,305,951	215,453	9,463,771	666,899
1872	138	104	927	339,986	2,968,758	371,531	12,992,345	935,551
1873	225	135	978	387,301	3,579,962	496,740	15,623,553	1,109,795
1874	128	227	1,026	412,252	3,903,608	586,972	16,358,278	1,227,236
1875	116	283	1,163	479,284	4,793,909	844,620	18,484,382	1,427,365
1876	82	170	1,165	507,857	5,140,219	919,762	19,909,699	1,742,501
1877	66	240	1,144	528,576	5,487,959	1,073,265	21,374,013	1,922,361
1878	52	119	1,181	560,703	5,645,883	1,145,707	21,385,646	1,896,371
1879	51	146	1,145	573,084	5,747,907	1,496,143	20,365,602	1,856,308
1880	67	100	1,177	603,541	6,224,271	1,341,190	23,231,677	c 1,866,839
1881	62	113	1,230	642,783	6,937,284	1,483,583	24,926,005	1,979,576
1882	66	113	1,276	685,981	7,581,739	1,622,253	27,509,055	2,153,699
1883	55	165	1,282	728,905	7,912,216	1,576,845	29,303,441	2,432,621
1884	76	57	1,391	896,845	8,636,960	1,880,624	30,392,112	2,722,103
1885	84	47	1,431	849,616	9,202,138	1,945,508	31,273,156	2,986,155
1886	82	62	1,474	893,153	9,738,278	2,159,746	32,684,244	3,067,436
1887	84	140	1,504	966,403	10,333,069	2,252,672	34,487,879	3,187,902
1888	100	130	1,579	1,009,773	10,935,031	2,452,158	37,742,429	3,451,577
1889	89	118	1,608	1,069,396	11,677,286	2,923,506	40,618,060	3,781,966
1890	110	151	1,631	1,138,780	12,776,733	3,168,788	43,667,363	4,273,010
1891	95	108	1,656	1,205,244	13,532,158	3,390,076	48,921,697	4,714,298
1892	118	14	1,753	1,282,103	14,627,570	3,766,737	50,902,651	4,739,771
1893	98	42	1,784	1,336,731	15,297,470	3,567,305	51,577,727	4,606,811
1894	101	43	1,880	1,368,944	15,732,061	4,054,172	51,846,349	4,923,027
1895	78	70	1,895	1,423,632	16,726,623	4,570,116	54,758,400	5,382,862
1896	92	87	1,908	1,525,283	18,197,828	4,766,244	59,461,552	5,983,655
1897	73	99	1,930	1,613,038	19,466,155	4,981,368	64,362,943	6,529,136
1898	73	98	1,955	1,682,286	20,618,822	4,937,103	67,869,094	6,931,704
1899	84	116	1,994	1,763,430	22,276,641	4,928,770	72,743,708	7,516,114
1900	63	98	2,006	1,861,458	24,088,713	4,905,132	80,124,319	8,163,390
1901	107	30	2,073	1,956,469	25,620,298	4,947,182	84,941,764	8,653,300
1902	143	32	2,180	2,058,660	26,937,475	4,831,354	88,420,435	9,108,860
1903	129	46	2,190	2,161,747	28,057,210	4,754,070	91,921,507	9,321,688
1904	154	28	2,262	2,258,158	29,177,480	4,978,657	94,733,258	9,772,073
1905	121	36	2,294	2,331,416	30,211,420	4,949,262	96,112,124	9,795,620
1906	135	26	2,341	2,418,186	31,795,721	4,987,956	100,191,190	10,249,218
1907	123	34	2,381	2,538,371	33,689,383	4,882,636	108,873,205	11,203,568
1908	264	43	2,425	2,629,070	34,873,575	4,732,059	110,665,842	10,949,233
Totals..							1,984,529,796	186,199,231

a The Total Number Registered to the end of 1862. b Reduced by 18,278 for 1864, 23,927 for Society, and which were included in the returns from the Retail Societies. c Estimated on the Companies. e The return states this sum to be Investments other than in Trade. f Estimated.

GREAT BRITAIN.

for each Year, from 1862 to 1908 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR.
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
127,749	....	....	....	....	....	1862
167,620	....	....	....	....	....	1863
163,147	....	....	....	....	....	1864
181,766	....	....	....	....	....	1865
219,746	....	....	....	....	....	1866
255,923	583,539	4494,429	....	3,203	32,629	1867
294,451	671,165	137,397	166,898	3,636	33,109	1868
280,116	784,547	117,586	178,367	3,814	38,630	1869
311,910	912,102	126,736	204,876	4,275	52,990	1870
346,415	1,029,446	145,004	262,594	5,097	66,631	1871
477,846	1,383,063	318,477	382,546	6,696	93,601	1872
555,766	1,627,402	370,402	449,039	7,107	102,722	1873
593,548	1,781,053	418,301	522,081	7,949	116,829	1874
685,118	2,094,325	667,825	553,454	10,879	241,930	1875
1,279,392	2,664,042	....	....	....	....	1876
1,381,285	2,647,309	....	....	....	....	1877
1,493,842	2,609,729	....	....	....	....	1878
1,536,282	2,857,214	....	....	....	....	1879
1,428,303	2,878,832	£3,429,935	17,407	13,910	....	1880
....	3,051,665	....	....	13,822	....	1881
1,689,223	3,450,481	£4,281,243	....	14,778	....	1882
1,818,880	3,706,978	£4,490,477	....	16,788	....	1883
1,933,297	3,572,226	£4,543,388	....	19,154	....	1884
2,080,427	3,726,756	£5,423,319	....	20,712	....	1885
1,797,696	4,068,831	£3,858,451	....	19,878	....	1886
1,957,873	4,854,857	£4,490,674	....	21,380	....	1887
2,041,566	4,550,743	£5,233,349	....	24,238	....	1888
2,178,961	4,789,170	£5,832,435	....	25,455	....	1889
2,357,647	5,136,580	£6,958,131	....	27,587	....	1890
2,617,200	5,832,573	£6,390,827	....	30,087	....	1891
2,897,117	6,168,947	£6,946,321	....	32,753	....	1892
3,174,460	6,309,624	£7,076,071	....	32,677	....	1893
3,256,156	5,898,804	£7,169,710	....	36,553	....	1894
3,465,965	6,323,781	£7,876,837	....	41,491	....	1895
3,767,651	6,828,943	£13,895,043	....	46,895	....	1896
3,031,934	7,582,623	£14,246,571	....	50,299	....	1897
3,201,894	7,490,945	£15,639,161	....	52,118	....	1898
3,443,627	8,380,722	£17,136,035	....	56,529	....	1899
3,791,397	9,264,705	£18,714,549	....	65,668	....	1900
4,002,960	9,577,474	£20,383,660	....	68,211	....	1901
4,353,590	10,110,723	£21,183,650	....	73,713	....	1902
4,515,553	10,409,588	£21,989,909	....	77,654	....	1903
4,808,149	10,729,084	£22,805,618	....	79,691	....	1904
4,904,571	10,639,740	£24,806,222	....	81,131	....	1905
5,126,895	11,338,431	£26,509,234	....	84,035	....	1906
5,475,756	12,592,253	£28,335,718	....	89,518	....	1907
5,727,599	12,550,884	£29,483,437	....	88,144	....	1908

1865, and 30,921 for 1866, being the number of "Individual Members" returned by the Wholesale basis of the returns made to the Central Co-operative Board for 1881. *d* Includes Joint-stock *g* Investments and other Assets. *h* Loans and other Creditors. Exclusive of Share Interest.

CO-OPERATIVE SOCIETIES,

TABLE (3).—GENERAL SUMMARY OF RETURNS

(Compiled from Official

YEAR.	NO. OF SOCIETIES			Number of Members.	CAPITAL AT END OF YEAR.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.		Share.	Loan.		
1862	454	68	332	90,341	£ 428,876	£ 54,499	£ 2,333,523	£ 165,562
1863	51	73	381	111,163	579,902	76,738	2,673,778	216,005
1864	146	110	394	129,429	684,182	89,122	2,836,606	224,460
1865	101	182	403	124,659	819,367	107,263	3,373,347	279,226
1866	163	240	441	144,072	1,046,310	118,023	4,462,676	372,307
1867	137	192	577	171,597	1,475,199	186,734	6,001,153	398,578
1868	190	93	673	211,781	1,711,643	177,706	7,122,360	424,420
1869	65	133	754	229,861	1,816,672	179,054	7,353,363	438,101
1870	67	159	748	248,108	2,035,626	197,029	8,201,685	553,435
1871	56	235	746	262,188	2,305,951	215,458	9,463,771	666,899
1872	113	66	749	301,157	2,786,965	344,509	11,397,225	809,237
1873	186	69	790	340,930	3,344,104	431,808	13,651,127	959,493
1874	119	177	810	357,821	3,653,582	498,052	14,235,762	1,072,139
1875	98	237	926	420,024	4,470,857	742,073	16,206,570	1,250,570
1876	72	113	937	444,547	4,825,642	774,809	17,619,247	1,541,384
1877	58	186	896	461,666	5,092,958	916,955	18,637,788	1,680,370
1878	48	65	963	490,584	5,264,855	965,499	18,719,081	1,583,925
1879	40	106	937	504,117	5,374,179	1,324,970	17,816,037	1,598,156
1880	53	62	953	526,686	5,806,545	1,124,795	20,129,217	1,600,000
1881	50	971	552,353	6,431,553	1,205,145	21,276,850	1,657,564	
1882	51	82	1,012	593,262	7,058,025	1,293,595	23,607,809	1,814,375
1883	42	158	990	622,871	7,281,448	1,203,764	24,776,980	2,036,526
1884	64	48	1,079	673,780	7,879,686	1,359,007	25,600,250	2,237,210
1885	73	47	1,114	717,019	8,364,367	1,408,941	25,858,065	2,419,615
1886	67	61	1,141	751,117	8,793,068	1,551,989	26,747,174	2,476,651
1887	73	139	1,170	813,537	9,269,422	1,598,420	28,221,988	2,542,884
1888	94	125	1,244	850,020	9,793,852	1,743,890	30,350,048	2,766,131
1889	81	112	1,268	897,841	10,424,169	2,098,100	33,016,341	2,981,543
1890	103	149	1,290	955,393	11,380,210	2,196,364	35,367,102	3,393,991
1891	88	108	1,313	1,008,448	12,253,427	2,260,686	39,617,376	3,781,254
1892	106	12	1,404	1,073,739	12,848,024	2,487,499	40,827,931	3,701,402
1893	92	40	1,432	1,119,210	13,400,837	2,453,723	41,483,346	3,592,856
1894	96	41	1,525	1,139,535	13,668,938	2,520,779	41,731,223	3,841,723
1895	68	69	1,530	1,191,766	14,511,314	2,803,917	44,003,888	4,194,876
1896	88	84	1,554	1,264,763	15,620,803	2,952,740	47,331,384	4,569,782
1897	68	98	1,573	1,336,965	16,654,107	a6,569,493	50,693,526	4,989,589
1898	71	96	1,606	1,392,819	17,659,826	a6,990,007	53,256,725	5,333,221
1899	75	108	1,645	1,467,158	18,993,477	a7,360,518	57,134,086	5,742,523
1900	54	91	1,656	1,547,772	20,514,300	a8,504,385	62,923,437	6,208,116
1901	99	23	1,719	1,629,319	21,858,778	a9,114,772	66,257,091	6,533,543
1902	134	28	1,824	1,713,548	22,981,496	a9,607,079	69,711,342	6,877,301
1903	120	42	1,840	1,800,325	23,792,554	a9,257,997	72,236,789	6,984,344
1904	146	28	1,907	1,880,712	24,607,773	a9,201,947	73,713,727	7,278,535
1905	111	33	1,937	1,944,427	25,849,840	a9,874,248	74,555,412	7,323,093
1906	126	26	1,979	2,017,980	26,627,183	a10,739,546	78,015,639	7,652,244
1907	112	33	2,016	2,127,774	28,340,261	a11,457,250	85,050,249	8,422,277
1908	249	42	2,053	2,209,497	29,297,740	a11,883,069	86,869,663	8,208,370
Totals..							1,563,250,257	145,395,606

a Loans and other Creditors.

ENGLAND AND WALES.

for each Year, from 1862 to 1908 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR.
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
127,749	.....	.....	.....	.....	.....	1862
167,620	.....	.....	.....	.....	.....	1863
163,147	.....	.....	.....	.....	.....	1864
181,766	.....	.....	.....	.....	.....	1865
219,746	.....	.....	.....	.....	.....	1866
255,923	583,539	494,429	.....	3,203	32,629	1867
294,451	671,165	137,397	166,398	3,636	33,109	1868
280,116	784,847	117,586	178,967	3,814	38,630	1869
311,910	912,102	126,736	204,876	4,275	52,990	1870
346,415	1,029,446	145,004	262,594	5,097	66,631	1871
419,567	1,219,092	300,712	380,043	6,461	79,292	1872
488,464	1,439,137	397,811	443,724	6,864	83,149	1873
517,445	1,572,264	386,640	510,057	7,486	98,732	1874
598,080	1,852,437	696,400	538,140	10,454	220,011	1875
1,137,053	2,377,380	.....	.....	.....	.....	1876
1,222,664	2,310,041	.....	.....	.....	.....	1877
1,315,364	2,286,795	.....	.....	.....	.....	1878
1,353,332	2,496,704	.....	.....	.....	.....	1879
1,285,875	2,512,099	†3,226,370	.....	13,262	.....	1880
.....	2,585,443	.....	.....	13,314	.....	1881
1,499,633	2,969,957	†3,919,455	.....	14,070	.....	1882
1,606,424	3,160,569	†4,113,995	.....	15,903	.....	1883
1,684,070	2,932,817	†4,118,751	.....	18,062	.....	1884
1,825,717	3,044,534	†4,811,819	.....	19,374	.....	1885
1,525,194	3,323,450	†3,475,319	.....	18,440	.....	1886
1,670,290	3,512,626	†4,112,807	.....	19,707	.....	1887
1,743,838	3,687,394	†4,868,141	.....	22,391	.....	1888
1,849,311	3,856,498	†5,386,444	.....	23,384	.....	1889
1,996,438	4,121,400	†6,407,701	.....	24,919	.....	1890
2,207,143	4,691,801	†5,749,311	.....	27,196	.....	1891
2,420,270	4,947,231	†6,154,426	.....	29,105	.....	1892
2,645,989	5,032,623	†6,234,093	.....	29,151	.....	1893
2,687,388	4,763,953	†6,054,847	.....	32,503	.....	1894
2,881,742	5,108,794	†6,625,724	.....	36,493	.....	1895
3,097,516	5,535,227	†11,303,924	.....	40,269	.....	1896
32,469,353	6,068,803	†11,670,057	.....	42,791	.....	1897
32,549,753	6,017,205	†12,816,168	.....	44,495	.....	1898
32,738,022	6,714,611	†13,998,278	.....	48,214	.....	1899
32,992,995	7,993,378	†15,151,574	.....	53,684	.....	1900
33,174,796	7,660,701	†16,217,514	.....	57,908	.....	1901
33,464,182	8,031,117	†16,688,477	.....	62,817	.....	1902
33,556,921	8,199,925	†17,271,042	.....	64,823	.....	1903
33,772,325	8,339,857	†17,667,614	.....	66,356	.....	1904
33,801,069	8,407,953	†18,370,085	.....	67,849	.....	1905
33,972,756	9,040,833	†20,247,597	.....	70,410	.....	1906
34,261,368	10,056,367	†21,967,523	.....	75,254	.....	1907
34,467,700	10,046,542	†22,823,590	.....	74,818	.....	1908

b Exclusive of Share Interest.

† Investments other than in Trade.

‡ Investments and other Assets.

CO-OPERATIVE

TABLE (4).—GENERAL SUMMARY of RETURNS
(Compiled from Official

YEAR.	NO. OF SOCIETIES			Number of Members.	CAPITAL AT END OF YEAR.		Sales.	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.		Share.	Loan.		
1872	25	38	178	38,829	181,793	27,022	1,595,120	126,314
1873	39	66	188	46,371	235,858	64,932	1,972,426	150,302
1874	15	50	216	54,431	250,026	88,920	2,062,516	155,087
1875	18	46	237	59,260	323,052	102,547	2,277,312	176,795
1876	10	57	228	63,310	314,577	144,953	2,290,452	201,117
1877	8	54	248	66,910	345,001	156,310	2,676,225	241,991
1878	4	54	218	70,119	381,028	180,208	2,666,565	252,446
1879	11	*40	208	68,967	373,728	171,173	2,549,565	258,152
1880	14	38	224	76,855	417,726	216,395	3,102,460	266,839
1881	12	9	259	90,430	505,731	278,438	3,649,155	322,012
1882	15	31	264	92,719	523,714	328,658	3,901,246	339,324
1883	13	7	292	106,031	690,768	373,081	4,526,461	395,795
1884	12	9	312	124,065	757,274	471,617	4,791,862	484,893
1885	11	..	317	132,597	837,771	536,567	5,415,091	566,540
1886	15	1	333	142,036	945,210	607,757	5,937,070	590,785
1887	11	1	334	152,966	1,063,647	654,252	6,215,891	645,018
1888	5	5	335	159,753	1,141,179	708,268	7,392,381	685,446
1889	8	6	340	171,555	1,253,117	825,406	7,601,719	750,423
1890	7	2	341	183,387	1,396,523	972,424	8,300,261	879,019
1891	7	..	343	19,796	1,578,731	1,123,390	9,304,321	933,044
1892	12	2	349	208,364	1,779,546	1,273,238	10,074,750	1,033,369
1893	6	2	352	217,521	1,896,633	1,413,582	10,094,381	1,013,955
1894	5	2	355	229,409	2,063,123	1,533,393	10,115,126	1,081,304
1895	10	1	365	231,866	2,215,309	1,766,199	10,754,512	1,187,986
1896	4	3	354	260,520	2,577,025	1,813,504	12,130,468	1,413,373
1897	5	1	357	276,053	2,812,048	a2,511,875	13,609,417	1,539,547
1898	2	2	349	282,467	2,958,996	a2,347,096	14,612,369	1,598,483
1899	9	8	349	296,272	3,277,164	a3,068,252	15,609,622	1,773,591
1900	9	7	350	313,686	3,574,413	a3,400,747	17,200,882	1,955,274
1901	8	7	354	327,150	3,761,520	a3,832,410	17,984,673	2,119,757
1902	9	4	356	345,112	3,956,039	a4,224,275	18,709,093	2,231,559
1903	9	4	350	361,422	4,264,656	a4,496,073	19,624,718	2,337,344
1904	8	..	355	377,446	4,569,707	a4,776,910	21,019,531	2,436,538
1905	10	3	357	389,989	4,861,500	a5,175,014	21,556,712	2,472,527
1906	9	..	362	400,206	5,168,538	a5,298,410	22,175,551	2,596,974
1907	11	1	365	410,597	5,349,122	a5,375,386	23,822,956	2,787,291
1908	15	1	372	419,573	5,575,835	a5,488,990	23,796,179	2,740,913
						Totals..	371,179,539	40,803,627

* Not stated, but estimated at about 40.

a Loans and other Creditors.

SOCIETIES, SCOTLAND.

for each Year, from 1872 to 1908 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR.
		Industrial and Provident Societies, and other than Trade.	Joint-stock Companies.			
£	£	£	£	£	£	
58,279	163,971	17,765	2,803	235	14,309	1872
67,302	188,265	32,591	5,315	243	19,573	1873
76,108	208,789	31,661	12,024	463	18,097	1874
87,038	241,888	31,425	15,314	425	21,919	1875
142,339	286,662	....	....	....	....	1876
158,621	337,268	....	....	....	....	1877
178,478	322,934	....	....	....	....	1878
182,450	370,510	....	....	....	....	1879
142,428	966,793	203,565	17,407	648	....	1880
....	466,222	....	....	508	....	1881
190,190	490,524	†361,788	....	708	....	1882
212,456	546,409	†376,482	....	885	....	1883
249,227	639,409	†424,637	....	1,092	....	1884
254,710	682,222	†613,500	....	1,338	....	1885
272,502	745,381	†883,132	....	1,438	....	1886
287,583	842,231	†377,867	....	1,673	....	1887
297,728	863,349	†365,208	....	1,847	....	1888
329,150	932,672	†445,991	....	2,067	....	1889
361,209	1,015,180	†550,430	....	2,668	....	1890
410,057	1,140,772	†641,016	....	2,891	....	1891
476,847	1,221,716	†791,895	....	3,648	....	1892
528,471	1,377,001	†841,978	....	3,526	....	1893
568,768	1,134,851	†1,114,863	....	4,050	....	1894
584,163	1,214,987	†1,251,063	....	5,058	....	1895
670,135	1,293,716	†2,591,119	....	6,626	....	1896
659,191	1,513,820	†2,576,514	....	7,508	....	1897
662,141	1,473,740	†2,882,993	....	7,623	....	1898
6710,605	1,666,111	†3,137,757	....	8,314	....	1899
6798,402	1,871,327	†3,562,975	....	11,984	....	1900
6828,164	1,916,773	†4,166,146	....	10,303	....	1901
6894,408	2,079,606	†4,495,173	....	10,896	....	1902
6958,632	2,209,663	†4,718,867	....	12,831	....	1903
61,035,324	2,339,227	†5,138,004	....	13,335	....	1904
61,108,502	2,231,787	†5,936,137	....	13,282	....	1905
61,154,139	2,297,598	†6,261,337	....	13,625	....	1906
61,214,388	2,535,886	†6,368,195	....	14,264	....	1907
61,259,899	2,504,342	†6,659,547	....	13,326	....	1908

b Exclusive of Share Interest. † Investments other than in Trade.
‡ Investments and other Assets.

CO-OPERATIVE SOCIETIES,
 TABLE (5).—GENERAL SUMMARY of RETURNS
 (Compiled from Official

YEAR.	NO. OF SOCIETIES			Number of Members.	CAPITAL AT END OF YEAR.		Sales	Net Profit.
	Registered in the Year.	Not Making Returns.	Making Returns.		Share.	Loan.		
					£	£	£	£
1874	2	5	5	481	1,485	370	15,775	812
1875	1	2	7	792	9,638	5,370	15,519	1,725
1876	..	7	2	210	1,171	10	11,355	1,479
1877	1	6	4	505	7,490	10	16,434	2,190
1878	.	2	4	290	1,560	10	16,573	1,289
1879	1	..	6	537	7,615	200	17,170	1,482
1880	2	..	6	522	7,822	100	16,637	1,760
1881	4	..	10	834	2,889	....	19,058	1,533
1882	1	2	12	1,177	9,502	178	32,157	1,699
1883	..	5	9	1,052	9,140	241	32,587	2,375
1884	2	6	9	1,105	9,228	212	31,989	1,691
1885	.	3	10	1,043	9,121	326	32,754	2,535
1886	1	3	12	1,335	9,174	344	46,501	2,675
1887	3	5	12	1,425	11,147	904	45,892	2,407
1888	1	10	13	1,485	11,188	729	51,474	3,397
1889	4	5	13	1,693	10,626	205	56,613	2,580
1890	12	8	16	1,793	6,896	367	64,306	2,607
1891	22	14	28	2,267	15,547	3,318	102,474	4,234
1892	9	10	38	2,740	20,137	6,879	158,173	3,581
1893	8	17	41	3,587	21,195	7,649	226,109	3,846
1894	12	18	50	4,060	24,003	10,509	264,451	5,811
1895	45	43	71	6,708	23,203	11,457	341,849	6,209
1896	36	47	102	9,541	38,212	20,087	489,783	6,968
1897	53	66	135	14,097	43,852	a55,709	593,106	6,725
1898	109	129	175	20,812	52,288	a77,123	654,875	7,572
1899	68	182	189	24,146	63,892	a96,571	789,978	13,363
1900	54	258	168	24,794	67,597	a105,639	896,109	14,432
1901	46	302	166	23,972	76,301	a111,850	930,942	17,276
1902	110	303	286	44,604	125,930	a202,786	1,352,438	15,116
1903	96	335	333	54,126	143,659	a238,605	1,463,292	16,938
1904	48	295	402	61,958	159,912	a276,689	1,530,070	19,667
1905	54	213	451	67,938	177,645	a288,386	1,890,441	36,827
1906	31	213	482	75,795	190,127	a294,779	2,216,380	44,566
1907	42	253	465	76,950	199,338	a289,706	2,366,298	37,735
1908	36	113	433	72,053	211,537	a277,012	2,424,495	47,486
Totals..							19,214,657	341,988

a Loans and other Creditors.

IRELAND.

for each Year, from 1874 to 1908 inclusive.

Sources, and Corrected.)

Trade Expenses.	Trade Stock.	CAPITAL INVESTED IN		Profit Devoted to Education.	Amount of Reserve Fund.	YEAR.
		Industrial and Provident Societies.	Joint-stock Companies.			
£	£	£	£	£	£	
907	....	....	....	....	....	1874
1,060	1,350	....	....	....	67	1875
464	....	....	....	....	....	1876
676	973	....	....	....	....	1877
765	....	....	....	....	15	1878
856	....	....	....	45	71	1879
857	1,244	5	....	....	....	1880
1,039	1,608	9	....	3	....	1881
2,284	2,461	*21	....	....	....	1882
1,924	2,577	*7,241	....	....	....	1883
3,198	3,610	*7,502	....	....	....	1884
2,112	2,736	*7,801	....	....	....	1885
2,651	3,934	....	....	....	....	1886
2,501	5,979	*809	....	....	....	1887
3,825	5,850	*510	....	7	....	1888
3,814	5,962	*843	....	....	....	1889
3,672	5,170	*656	....	....	....	1890
3,891	5,797	*4,040	....	....	....	1891
5,877	6,340	*6,585	....	....	....	1892
7,358	5,091	*13,618	....	....	....	1893
11,132	6,638	*5,026	....	....	....	1894
12,131	9,321	*3,765	....	....	....	1895
18,412	15,075	†34,286	....	....	....	1896
b12,486	19,588	†31,523	....	3	....	1897
b16,208	15,741	†53,925	....	11	....	1898
b17,981	19,377	†67,201	....	34	....	1899
b22,812	19,958	†74,346	....	31	....	1900
b24,796	28,843	†82,453	....	47	....	1901
b42,400	45,195	†121,710	....	40	....	1902
b37,910	47,046	†137,612	....	....	....	1903
b43,320	50,719	†162,632	....	2	....	1904
b48,174	51,778	†185,617	....	170	....	1905
b45,588	57,862	†216,421	....	....	....	1906
b56,273	60,289	†225,442	....	330	....	1907
b54,994	63,246	†230,111	....	393	....	1908

b Exclusive of Share Interest.

* Investments other than in Trade.

† Investments and other Assets.

LIST OF PUBLIC ACTS OF PARLIAMENT.

10 EDWARD VII. AND 1 GEORGE V.—A.D. 1910.

The figures before each Act denote the chapter.

1. Treasury (Temporary Borrowing).
2. War Loan (Redemption).
3. Ancient Monuments Protection.
4. Consolidated Fund, No. 1.
5. East India Loans (Railways and Irrigation).
6. Army (Annual).
7. Development and Road Improvement Funds.
8. Finance (1909-10).
9. Consolidated Fund, No. 2.
10. Police (Scotland) Act (1890) Amendment.
11. Census (Ireland).
12. Supreme Court of Judicature.
13. Police (Weekly Rest Day).
14. Appropriation.
15. Mines Accidents (Rescue and Aid).
16. Duke of York's School (Chapel).
17. County Common Juries.
18. Isle of Man Customs.
19. Municipal Corporations.
20. Diseases of Animals.
21. Public Works Loans.
22. Trusts (Scotland).
23. Companies (Converted Societies).
24. Licensing (Consolidation).
25. Children Act (1908) Amendment.
26. Regency.
27. Census (Great Britain).
28. Civil List.
29. Accession Declaration.
30. Agricultural Holdings (Scotland) Amendment.
31. Jury Trials Amendment (Scotland).
32. Registration of Births, Deaths, and Marriages (Scotland).
33. Hotels and Restaurants (Dublin).
34. Small Holdings.

NATIONAL INCOME AND EXPENDITURE.

An Account of the Public Income and Expenditure of the United Kingdom of Great Britain and Ireland in the Year ended March 31, 1910, presented to Parliament pursuant to Act 17 and 18 Vict., c. 94, s. 2.

INCOME.	£	s.	d.	EXPENDITURE.	£	s.	d.
Customs	30,348,000	0	0	CONSOLIDATED FUND SERVICES.			
Excise	31,082,000	0	0	NATIONAL DEBT SERVICES—			
Estate, &c., Duties	21,766,000	0	0	Inside the Permanent or Fixed Annual Charge.			
Stamps (exclusive of Fee, &c., Stamps)	8,079,000	0	0	Interest	15,490,797	13	8
Land Tax	150,000	0	0	Terminable Annuities	3,526,142	4	9
House Duty	560,000	0	0	Interest on Unfunded Debt	1,567,113	13	10
Property and Income Tax	13,295,000	0	0	Management of the Debt	173,607	11	6
Post Office	23,030,000	0	0	New Sinking Fund	1,000,000	0	0
Crown Lands (Net)	480,000	0	0	OTHER CONSOLIDATED FUND SERVICES—			
Receipts from Suez Canal Shares and Sundry Loans	1,268,908	11	1	Civil List	470,000	0	0
Miscellaneous (including Fee, &c., Stamps)	1,687,547	18	7	Annuities and Pensions	265,269	11	10
				Salaries and Allowances	72,381	19	7
				Courts of Justice	518,565	2	7
				Miscellaneous Services	327,388	13	0
				Payments to Local Taxation Account, &c.	1,653,555	7	0
					9,445,394	17	2
				SUPPLY SERVICES.			
				Army	27,235,900	0	0
				Ordnance Factories	100	0	0
				Navy	35,807,000	0	0
				Miscellaneous Civil Services	40,010,000	0	0
				Customs and Inland Revenue Departments	3,342,000	0	0
				Post Office	18,693,000	0	0
					125,088,000	0	0
				Total Expenditure	157,944,611	7	11
				Less Deficit of Income over Expenditure for Year ended March 31st, 1910	26,348,154	18	3*
					131,596,456	9	8
Total Income	131,596,456	9	8		131,596,456	9	8

* This deficit was caused by the non-collection of a portion of the revenue of the year, owing to the delay in passing the Finance Act for 1909-10.

CUSTOMS TARIFF OF THE UNITED KINGDOM.

ARTICLES subject to IMPORT DUTIES in the UNITED KINGDOM, and the DUTY levied upon each ARTICLE, according to the Tariff in operation on the 1st July, 1910.

ARTICLES.	RATES OF DUTY.		
IMPORTS.		£	s. d.
BEER called Mum, Spruce, or Black Beer, and Berlin White Beer and other preparations, whether fermented or not fermented, of a character similar to Mum, Spruce, or Black Beer, where the worts thereof were, before fermentation, of a specific gravity—			
Not exceeding 1,215°	{ per every 36 galls. }	1	13 0
Exceeding 1,215°	" ..	1	18 8
BEER of any other description, where the worts thereof were, before fermentation, of a specific gravity of 1,055°..	" ..	0	8 3
And so on in proportion for any difference in gravity.			
CARDS, PLAYING	doz. packs.	0	3 9
CHICORY:			
Raw or kiln-dried	per cwt.	0	13 3
Roasted or ground	per lb.	0	0 2
CHLORAL HYDRATE	" ..	0	1 9
CHLOROFORM	" ..	0	4 4
COCOA:			
Raw	" ..	0	0 1
Husks and Shells	per cwt.	0	2 0
Cocoa or Chocolate, ground, prepared, or in any way manufactured	per lb.	0	0 2
Cocoa Butter	" ..	0	0 1
COFFEE:			
Raw	per cwt.	0	14 0
Kiln-dried, roasted, or ground	per lb.	0	0 2
Coffee and Chicory (or other vegetable substances) roasted and ground, mixed	" ..	0	0 2
COLLODION	per gallon.	1	14 11
ETHER, Acetic	per lb.	0	2 7
" Butyric	per gallon.	1	1 10
" Sulphuric	" ..	1	16 6
ETHYL, Bromide	per lb.	0	1 5
" Chloride	per gallon.	1	1 10
" Iodide	" ..	0	19 0

CUSTOMS TARIFF OF THE UNITED KINGDOM.

ARTICLES.	RATES OF DUTY.			
			£	s. d.
FRUIT —Dried, or otherwise preserved without Sugar:—				
Currants	per cwt.	0	2	0
Figs and Fig Cake, Plums, commonly called French Plums, and Prunelloes, Plums dried or preserved, not otherwise described, Prunes and Raisins	”	0	7	0
Fruit, liable to duty as such, preserved with Sugar—				
GLUCOSE :—				
Solid	”	0	1	2
Liquid	”	0	0	10
MOLASSES and invert Sugar and all other Sugar and extracts from Sugar which cannot be completely tested by the polariscope and on which duty is not otherwise charged:				
If containing 70 per cent. or more of sweetening matter	”	0	1	2
If containing less than 70 per cent., and more than 50 per cent. of sweetening matter	”	0	0	10
If containing not more than 50 per cent. of sweetening matter	”	0	0	5
Molasses is free of duty when cleared for use by a licensed distiller in the manufacture of Spirits, or if it is to be used solely for purposes of food for stock.				
SACCHARIN and mixtures containing Saccharin, or other substances of like nature or use	per oz.	0	0	7
SOAP, TRANSPARENT , in the manufacture of which Spirit has been used	per lb.	0	0	3
SPIRITS AND STRONG WATERS:				
For every gallon, computed at hydrometer proof, of Spirits of any description (except perfumed Spirits), including Naphtha or Methylic Alcohol purified so as to be potable, and mixtures and preparations containing Spirits. Enumerated Spirits:—				
Brandy	Imported in Casks.	£	s. d.	Imported in Bottles.
Rum		0	15	1
Imitation Rum		0	15	1
Geneva		0	15	2
Additional in respect of Sugar used in sweetening any of the above tested for strength, if sweetened to such an extent that the Spirit thereby ceases to be an Enumerated Spirit; the proof gallon		0	0	1
Unenumerated Spirits:—				
Sweetened		0	15	3
(Including Liqueurs, Cordials, Mixtures, and other preparations containing Spirits; if tested.)				
Not Sweetened		0	15	2
(Including Liqueurs, Cordials, Mixtures, and other preparations containing Spirits, provided such Spirits can be shown to be both Unenumerated and not sweetened; if tested.)				
Liqueurs, Cordials, Mixtures, and other preparations containing Spirits, not sweetened, provided such spirits are not shown to be Unenumerated; if tested. the proof gallon		0	15	2

CUSTOMS TARIFF OF THE UNITED KINGDOM.

ARTICLES.	RATES OF DUTY.	
	Imported in Casks.	Imported in Bottles.
SPIRITS AND STRONG WATERS—continued.		
Liqueurs, Cordials, Mixtures, and other preparations containing Spirits in bottle, entered in such a manner as to indicate that the strength is not to be tested; the liquid gallon	£ s. d.	£ s. d.
Perfumed Spirits .....the liquid gallon	1 4 1	1 5 1
Upon payment of the difference between the Customs Duty on Foreign Spirits and the Excise Duty on British Spirits, Foreign Spirits may be delivered under certain conditions for Methylation or for use in Art or Manufacture, but Foreign Methylic Alcohol may be used in Art or Manufacture without payment of this differential duty.		
*Motor Spirit	per gallon.	0 0 3
SUGAR:		
Tested by the polariscope, of a polarisation exceeding 98°	per cwt.	0 1 10
Of a polarisation not exceeding 76°	"	0 0 10
Intermediate rates of duty are levied on Sugar of a polarisation not exceeding 98°, but exceeding 76°, and special rates on Composite Sugar Articles.		
TEA	per lb.	0 0 5
TOBACCO—Manufactured, viz.:		
Cigars	"	0 7 0
Cavendish or Negro-head	"	0 5 4
Cavendish or Negro-head Manufactured in Bond	"	0 4 8
Other Manufactured Tobacco, viz.:		
Cigarettes	"	0 5 8
Other sorts.....	"	0 4 8
Snuff containing more than 13lbs. of moisture in every 100lbs. weight thereof	"	0 4 5
Snuff not containing more than 13lbs. of moisture in every 100lbs. weight thereof	"	0 5 4
Unmanufactured, if Stripped or Stemmed:—		
Containing 10lbs. or more of moisture in every 100lbs. weight thereof	"	0 3 8½
Containing less than 10lbs. of moisture in every 100lbs. weight thereof	"	0 4 1½
Unmanufactured, if Unstripped or Unstemmed:—		
Containing 10lbs. or more of moisture in every 100lbs. weight thereof	"	0 3 8
Containing less than 10lbs. of moisture in every 100lbs. weight thereof	"	0 4 1
WINE:—		
Not exceeding 30° of Proof Spirit	per gallon.	0 1 3
Exceeding 30° but not exceeding 42° of Proof Spirit....	"	0 3 0
And for every degree or part of a degree beyond the highest above charged, an additional duty	"	0 0 3
Additional:—On Still Wine imported in Bottles	"	0 1 0
On Sparkling Wine imported in Bottles	"	0 2 6

* An allowance or repayment of the duty is made in respect of Motor Spirit used for other purposes than supplying motive power to Motor Cars, and of half the duty payable if the Spirit is to be used for supplying motive power to Motor Cars employed for commercial, &c., purposes.

INCOME TAX RATES

FROM 1863 TO THE PRESENT TIME.

From and to April 5th.	Income free under.	On £100 to £150.	On £100 and upw'ds.	Chancellor of the Exchequer.	Premier.
	£	Rate in the £.			
1863 to 1864..	*100	7d.		William E. Gladstone.	Viscount Palmerston.
1864 " 1865..	Do.	6d.		Do.	Do.
1865 " 1866..	Do.	4d.		Do.	Do.
1866 " 1867..	Do.	4d.		Do.	Earl Russell.
1867 " 1868..	Do.	5d.		Benjamin Disraeli.	Earl of Derby.
1868 " 1869..	Do.	6d.		George Ward Hunt.	Benjamin Disraeli.
1869 " 1870..	Do.	5d.		Robert Lowe.	William E. Gladstone.
1870 " 1871..	Do.	4d.		Do.	Do.
1871 " 1872..	Do.	6d.		Do.	Do.
1872 " 1873..	Do.	4d.		Do.	Do.
1873 " 1874..	Do.	3d.		Do.	Do.
1874 " 1876..	Do.	2d.		Sir Stafford Northcote.	Benjamin Disraeli.
1876 " 1878..	†150	3d.		Do.	Earl of Beaconsfield.
1878 " 1880..	Do.	5d.		Do.	Do.
1880 " 1881..	Do.	6d.		William E. Gladstone.	William E. Gladstone.
1881 " 1882..	Do.	5d.		Do.	Do.
1882 " 1883..	Do.	6½d.		Do.	Do.
1883 " 1884..	Do	5d.		Hugh C. E. Childers.	Do.
1884 " 1885..	Do.	6d.		Do.	Do.
1885 " 1886..	Do.	8d.		Sir M. Hicks-Beach.	Marquis of Salisbury.
1886 " 1887..	{ Do.	8d.		Sir William Harcourt.	William E. Gladstone.
1886 " 1887..	{ Do.	8d.		Lord Rand. Churchill.	Marquis of Salisbury.
1887 " 1888..	Do.	7d.		G. J. Goschen.	Do.
1888 " 1892..	Do.	6d.		Do.	Do.
1892 " 1893..	Do.	6d.		Sir W. Harcourt.	William E. Gladstone.
1893 " 1894..	Do.	7d.		Do.	Do.
1894 " 1895..	†160	8d.		Do.	Earl Rosebery.
1895 " 1898..	Do.	8d.		Sir M. Hicks-Beach.	Marquis of Salisbury.
1898 " 1900..	§Do.	8d.		Do.	Do.
1900 " 1901..	§Do.	1s.		Do.	Do.
1901 " 1902..	§Do.	1s. 2d.		Do.	Do.
1902 " 1903..	{ §Do.	1s. 3d.		Do.	Do.
1902 " 1903..	{ §Do.	1s. 3d.		C. T. Ritchie.	A. J. Balfour.
1903 " 1904..	§Do.	11d.		Do.	Do.
1904 " 1905..	§Do.	1s.		A. Chamberlain.	Do.
1905 " 1906..	§Do.	1s.		Do.	Do.
1906 " 1907..	§Do.	1s.		H. H. Asquith.	Sir H. C'mpb'll-B'nnerm'n
1907 " 1908..	§Do.	|| On £2,000 & under, 9d.	Over £2,000, 1s.	Do.	Do.
1908 " 1909..	§Do.	Do.	Do.	D. Lloyd-George.	H. H. Asquith.
1909 " 1910..	§Do.	¶ 1s. 2d.		Do.	Do.
1910 " 1911..	§Do.	¶ 1s. 2d.		Do.	Do.

* Differential rate upon scale of incomes abolished. Incomes under £100 are exempt; and incomes of £100 and under £199 per annum have an abatement from the assessment of £60.—thus, £100 pays on £40; £160 upon £100; £199 upon £139; but £200 pays on £200.

† Under £150 exempt; if under £400 the tax is not chargeable upon the first £120.

‡ Under £160 exempt; if under £400 the tax is not chargeable upon the first £160; above £400 and up to £500, an abatement of £100.

§ Exemption may be claimed when the income from all sources does not exceed £160 per annum. Abatement of duty on £160 may be claimed when the income exceeds £160, but does not exceed £400; on £150 when the income exceeds £400, but does not exceed £500; on £120 when the income exceeds £500, but does not exceed £600; and on £70 when the income exceeds £600, but does not exceed £700.

|| The rate of 9d. does not apply to unearned increment.

¶ Earned income where total income does not exceed £2,000, 9d.; earned income where total income exceeds £2,000 but does not exceed £3,000, 1s. Any individual, resident in the United Kingdom, who claims and proves that his total income from all sources, although exceeding £160, does not exceed £500, and that he has a child or children living and under the age of sixteen years on the 6th April, 1910, is entitled, in respect of every such child, to relief from income tax equal to the amount of income tax upon £10.

AVERAGE PRICE PER £100 OF THE NEW TWO-AND-A-HALF* PER CENT. CONSOLIDATED STOCK OF THE PUBLIC FUNDS OF THE UNITED KINGDOM IN EACH MONTH IN EACH YEAR FROM 1893 TO 1909.

MONTHS.	1893.	1894.	1895.	1896.	1897.	1898.	1899.	1900.	1901.	1902.	1903.	1904.	1905.	1906.	1907.	1908.	1909.
January....	98½	98½	98½	98½	98½	98½	98½	98½	98½	98½	98½	98½	98½	98½	98½	98½	98½
February...	98½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½
March	98½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½
April	99	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
May	98½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½	99½
June	99	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101
July	99	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101
August	98	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
September..	98½	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
October	98½	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101
November..	98½	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
December ..	98½	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103
Average for the year..}	98½	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101	101

* The rate of interest on Consols was reduced from 2½ per cent to 2¼ per cent on April 6th, 1903, and the first dividends at the lower rate became payable on July 5th, 1903.

AVERAGE MINIMUM RATE PER CENT. OF DISCOUNT CHARGED BY THE BANK OF ENGLAND IN EACH MONTH
IN EACH YEAR FROM 1894 TO 1909.

MONTHS.	1894.	1895.	1896.	1897.	1898.	1899.	1900.	1901.	1902.	1903.	1904.	1905.	1906.	1907.	1908.	1909.	MONTHS.
Jan.....	3	2	2	3 $\frac{1}{2}$	3	3 $\frac{1}{2}$	4 $\frac{1}{8}$	4 $\frac{1}{8}$	3 $\frac{1}{2}$	4	4	3	4	5 $\frac{1}{2}$	5 $\frac{2}{10}$	2 $\frac{1}{10}$	Jan.
Feb.....	2 $\frac{3}{8}$	2	2	3 $\frac{1}{8}$	3	3	4	4 $\frac{1}{8}$	3 $\frac{1}{2}$	4	4	3	4	5	4	3	Feb.
March...	2	2	2	3	3	3	4	4	3	4	4	2 $\frac{6}{10}$	4	5	3 $\frac{3}{10}$	3	March.
April....	2	2	2	2 $\frac{7}{8}$	3 $\frac{1}{8}$	3	4	4	3	4	3 $\frac{1}{2}$	2 $\frac{1}{2}$	3 $\frac{1}{8}$	4 $\frac{1}{8}$	3	2 $\frac{1}{2}$	April.
May.....	2	2	2	2 $\frac{1}{4}$	3 $\frac{7}{8}$	3	3 $\frac{1}{8}$	4	3	3 $\frac{1}{2}$	3	2 $\frac{1}{2}$	3 $\frac{3}{8}$	4	2 $\frac{3}{10}$	2 $\frac{1}{2}$	May.
June....	2	2	2	2	3	3	3 $\frac{3}{8}$	3 $\frac{1}{4}$	3	3 $\frac{1}{4}$	3	2 $\frac{1}{2}$	3 $\frac{5}{8}$	4	2 $\frac{1}{2}$	2 $\frac{1}{2}$	June.
July.....	2	2	2	2	2 $\frac{1}{2}$	3	3 $\frac{5}{8}$	3	3	3	3	2 $\frac{1}{2}$	3 $\frac{1}{2}$	4	2 $\frac{1}{2}$	2 $\frac{1}{2}$	July.
August..	2	2	2	2	2 $\frac{1}{2}$	3 $\frac{1}{2}$	4	3	3	3	3	2 $\frac{1}{2}$	3 $\frac{1}{2}$	4 $\frac{3}{8}$	2 $\frac{1}{2}$	2 $\frac{1}{2}$	August.
Sept....	2	2	2	2 $\frac{1}{8}$	2 $\frac{5}{8}$	3 $\frac{1}{2}$	4	3	3	3 $\frac{3}{8}$	3	3	3 $\frac{1}{2}$	4 $\frac{1}{2}$	2 $\frac{1}{2}$	2 $\frac{1}{2}$	Sept.
Oct.....	2	2	3 $\frac{1}{2}$	2 $\frac{5}{8}$	3 $\frac{3}{8}$	4 $\frac{7}{8}$	4	3	3 $\frac{3}{8}$	4	3	4	5 $\frac{1}{10}$	4 $\frac{1}{2}$	2 $\frac{1}{2}$	3 $\frac{8}{10}$	October.
Nov.....	2	2	4	3	4	5	4	4	4	4	3	4	6	6 $\frac{1}{2}$	2 $\frac{1}{2}$	5	Nov.
Dec.....	2	2	4	3	4	6	4	4	4	4	3	4	6	7	2 $\frac{1}{2}$	4 $\frac{6}{10}$	Dec.
Average for the year...)	2 $\frac{1}{2}$	2	2 $\frac{1}{2}$	2 $\frac{5}{8}$	3 $\frac{1}{4}$	3 $\frac{3}{4}$	3 $\frac{1}{8}$	3 $\frac{1}{8}$	3 $\frac{1}{2}$	3 $\frac{3}{4}$	3 $\frac{1}{2}$	3	4 $\frac{1}{8}$	4 $\frac{7}{8}$	3	3 $\frac{1}{10}$	Average for the year.)

DEALINGS WITH LAND.

SCALE OF LAW COSTS ON THE SALE, PURCHASE, OR MORTGAGE OF
REAL PROPERTY, HOUSES, OR LAND.

	For the 1st £1,000.	For the 2nd and 3rd £1,000.	For the 4th and each subsequent £1,000 up to £10,000.	For each subsequent £1,000 up to £100,000.*
	Per £100. £ s. d.	Per £100. £ s. d.	Per £100. £ s. d.	Per £100. £ s. d.
Vendor's solicitor for negotiating a sale of property by private contract	1 0 0	1 0 0	0 10 0	0 5 0
Do., do., for conducting a sale of property by public auction, including the conditions of sale—				
When the property is sold† . . .	1 0 0	0 10 0	0 5 0	0 2 6
When the property is not sold, then on the reserve price† . .	0 10 0	0 5 0	0 2 6	0 1 3
Do., do., for deducing title to freehold, copyhold, or leasehold property, and perusing and completing conveyance (including preparation of contract or conditions of sale, if any)	1 10 0	1 0 0	0 10 0	0 5 0
Purchaser's solicitor for negotiating a purchase of property by private contract..	1 0 0	1 0 0	0 10 0	0 5 0
Do., do., for investigating title to freehold, copyhold, or leasehold property, and preparing and completing conveyance (including perusal and completion of contract, if any)	1 10 0	1 0 0	0 10 0	0 5 0
Mortgagor's solicitor for deducing title to freehold, copyhold, or leasehold property, perusing mortgage, and completing....	1 10 0	1 0 0	0 10 0	0 5 0
Mortgagee's solicitor for negotiating loan	1 0 0	1 0 0	0 5 0	0 2 6
Do., do., for investigating title to freehold, copyhold, or leasehold property, and preparing and completing mortgage . .	1 10 0	1 0 0	0 10 0	0 5 0

Vendor's or mortgagor's solicitor for procuring execution and acknowledgment of deed by a married woman, £2. 10s. extra.

Where the prescribed remuneration would amount to less than £5 the prescribed remuneration is £5, except on transactions under £100, in which case the remuneration of the solicitor for the vendor, purchaser, mortgagor, or mortgagee is £3.

* Every transaction exceeding £100,000 to be charged for as if it were for £100,000.

† A minimum charge of £5 to be made whether a sale is effected or not.

DEALINGS WITH LAND.

Scale of Law Costs as to Leases, or Agreements for Leases, at Rack Rent (other than a Mining Lease, or a Lease for Building Purposes, or Agreement for the same).

LESSOR'S SOLICITOR FOR PREPARING, SETTLING, AND COMPLETING
LEASE AND COUNTERPART.

Where the rent does not exceed £100, £7. 10s. per cent. on the rental, but not less in any case than £5.

Where the rent exceeds £100, and does not exceed £500, £7. 10s. in respect of the first £100 of rent, and £2. 10s. in respect of each subsequent £100 of rent.

Where the rent exceeds £500, £7. 10s. in respect of the first £100 of rent, £2. 10s. in respect of each £100 of rent up to £500, and £1 in respect of every subsequent £100.

Lessee's solicitor for perusing draft and completing—one-half of the amount payable to the lessor's solicitor.

Scale of Law Costs as to Conveyances in Fee, or for any other Freehold Estate reserving rent, or Building Leases reserving rent, or other Long Leases not at Rack Rent (except Mining Leases), or Agreements for the same respectively.

VENDOR'S OR LESSOR'S SOLICITOR FOR PREPARING, SETTLING, AND
COMPLETING CONVEYANCE AND DUPLICATE, OR LEASE AND
COUNTERPART.

Amount of Annual Rent.	Amount of Remuneration.
Where it does not exceed £5..	£5.
Where it exceeds £5, and does not exceed £50	The same payment as on a rent of £5, and also 20 per cent. on the excess beyond £5.
Where it exceeds £50, but does not exceed £150	The same payment as on a rent of £50, and 10 per cent. on the excess beyond £50.
Where it exceeds £150	The same payment as on a rent of £150, and 5 per cent. on the excess beyond £150.

Where a varying rent is payable the amount of annual rent is to mean the largest amount of annual rent.

Purchaser's or lessee's solicitor for perusing draft and completing—one-half of the amount payable to the vendor's or lessor's solicitor.

THE DEATH DUTIES.

ESTATE DUTY.

THIS duty, which in the case of persons dying after the 1st August, 1894, takes the place of the old Probate Account and Estate Duties, is now regulated by the Finance Acts, 1894, 1896, 1898, 1900, 1907, and 1910.

It is payable on the principal value of all property (save in a few exceptional cases), whether real or personal, settled or not settled, which passes on death.

The rates of duty (which in case of real estate may be paid by instalments) are as follow:—

PRINCIPAL NET VALUE OF ESTATE.			RATE PER CENT.
Above	£100, but not above	£500	1
"	500 " "	1,000	2
"	1,000 " "	5,000	3
"	5,000 " "	10,000	4
"	10,000 " "	20,000	5
"	20,000 " "	40,000	6
"	40,000 " "	70,000	7
"	70,000 " "	100,000	8
"	100,000 " "	150,000	9
"	150,000 " "	200,000	10
"	200,000 " "	400,000	11
"	400,000 " "	600,000	12
"	600,000 " "	800,000	13
"	800,000 " "	1,000,000	14
"	1,000,000.....	.....	15

Where the net value of the estate (real and personal) does not exceed £100, no duty is payable.

THE DEATH DUTIES.

Where the gross value of the estate (real and personal) exceeds £100, but does not exceed £300, the duty is only 30s., and where it exceeds £300, but does not exceed £500, only 50s.

Where the property is settled, an extra duty known as Settlement Estate Duty is in certain cases payable at the rate of 2 per cent.

Debts and funeral expenses are deducted before calculating the duty, except where the gross value of the estate does not exceed £500, and it is desired to pay the fixed duty of 30s. or 50s., as the case may be, instead of the *ad valorem* duty.

LEGACY DUTY.

This duty is regulated by 55 Geo. III., cap. 184, 51 Vict., cap. 8, and the Finance Acts, 1894 and 1910, and is payable in respect of personal estate (including proceeds of sale of real estate) passing on death, either under a will or in case of intestacy.

The rates of duty are as follow:—

DESCRIPTION OF LEGATEE.	RATE OF DUTY.
Husband or wife of the deceased (except in the cases mentioned below)	£1 per cent.
Children of the deceased and their descendants, or the father or mother or any lineal ancestor of the deceased or the husbands or wives of any such persons (except in the cases mentioned below)	£1 "
Brothers and sisters of the deceased and their descendants, or the husbands or wives of any such persons	£5 "
Any person in any other degree of collateral consanguinity or strangers in blood to the deceased	£10 "

SUCCESSION DUTY.

This duty is regulated by 16 and 17 Vict., cap. 51, 51 Vict., cap. 8, and the Finance Acts, 1894, 1896, and 1910, and is payable in respect of real estate (including leaseholds) passing on death, and in certain cases in respect of settled personal estate.

The rates of duty are the same as those payable in respect of legacies.

THE DEATH DUTIES.

NOTE.—Where the duty under the foregoing table is at the rate of £1 per cent., an extra duty at the rate of 10s. per cent., and in all other cases an extra duty at the rate of £1. 10s. per cent., is leviable in respect of legacies payable out of or charged on real estate (not including leaseholds) and of successions to real estate (not including leaseholds) on deaths between the 1st July, 1888, and the 2nd August, 1894.

A husband is exempt from legacy or succession duty where his wife's estate does not exceed £15,000 or the value of his legacy or succession does not exceed £1,000.

A wife is in like manner exempt where her husband's estate does not exceed £15,000 or the value of her legacy or succession does not exceed £2,000.

A child is in like manner exempt where the parents' estate does not exceed £15,000 or the value of such child's legacy or succession does not exceed £1,000, or if the child is under 21, £2,000.

Legacy duty is payable on the capital value, while succession duty is in certain cases payable on the capital value, and in other cases payable on the value of an annuity equal to the net income of the property, calculated according to the age of the successor.

Where the whole net value of the estate does not exceed £1,000, no legacy, succession, or settlement estate duty is payable.

All pecuniary legacies, residues, or shares of residue, although not of the amount of £20, are subject to duty.

In case of persons dying domiciled in the United Kingdom, legacy duty is payable on all movable property wherever situate.

In case of persons dying domiciled abroad, no legacy duty is payable on movable property.



RULES BY WHICH THE PERSONAL ESTATES OF PERSONS DYING INTESTATE ARE DISTRIBUTED.

If the Intestate die, leaving

His representatives take in the proportion following:—

Wife and child, or children	{ One-third to wife, rest to child or children; and if children are dead, then to the representatives (that is, their lineal descendants), except such child or children, not heirs-at-law, who had estate by settlement of intestate, or were advanced by him in his lifetime, equal to other shares.
Wife only, no relations	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, rest to Crown.
Wife, no near relations	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, rest to next-of-kin in equal degree to intestate, or their legal representatives.
No wife or child	{ All to next-of-kin and their legal representatives.
No wife, but child, children, or representatives of them, whether such child or children by one or more wives	{ All to him, her, or them.
Children by two wives	{ Equally to all.
If no child, children, or representatives of them	{ All to next-of-kin in equal degree to intestate.
Child, and grandchild by deceased child	{ Half to child, half to grandchild, who takes by representation.
Husband	{ Whole to him.
Father, and brother or sister	{ Whole to father.
Mother, and brother or sister	{ Whole to them equally.
Wife, mother, brothers, sisters, and nieces (daughters of deceased brother or sister)	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, residue to mother, brothers, sisters, and nieces.
Wife, and father	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, and half to father.
Wife, brothers or sisters, and mother	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, half to brothers or sisters and mother.
Mother, but no wife, child, father, brother, sister, nephew, or niece	{ The whole to mother.
Wife, and mother	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, half to mother.

RULES BY WHICH THE PERSONAL ESTATES OF PERSONS DYING INTESTATE ARE DISTRIBUTED—*continued.*

If the Intestate die, leaving

His representatives take in the proportion following:—

Brother or sister of whole blood, and brother or sister of half blood.....	Equally to both.
Posthumous brother or sister.....	Equally to both.
Posthumous brother or sister, and brother or sister born in lifetime of father.....	Equally to both.
Father's father and mother's mother.....	Equally to both.
Uncle or aunt's children, and brother or sister's grandchildren.....	Equally to all.
Grandmother uncle, or aunt.....	All to grandmother.
Two aunts, nephew and niece.....	Equally to all.
Uncle, and deceased uncle's child.....	All to uncle.
Uncle by mother's side, and deceased uncle or aunt's child.....	All to uncle.
Nephew by brother, and nephew by half-sister.....	Equally <i>per capita</i> .*
Nephew by deceased brother, and nephews and nieces by deceased sister.....	Each in equal shares <i>per capita</i> , and not <i>per stirpes</i> .
Brother, and grandfather.....	Whole to brother.
Brother's grandson, and brother or sister's daughter.....	All to brother or sister's daughter.
Brother, and two aunts.....	All to brother.
Brother, and wife.....	{ Up to £500, all to wife; all above the first £500, in each case, half to brother, half to wife.
Wife, mother, and children of a deceased brother (or sister).....	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, a fourth to mother, and a fourth <i>per stirpes</i> to deceased brother's or sister's children.
Wife, brother, or sister, and children of a deceased brother or sister.....	{ Up to £500, all to wife; all above the first £500, in each case, half to wife, one-fourth to brother or sister, one-fourth to deceased brother's or sister's children <i>per stirpes</i> .
Brother or sister, and children of a deceased brother or sister.....	{ Half to brother or sister, half to children of deceased brother or sister <i>per stirpes</i> .
Grandfather, no nearer relation.....	{ All to grandfather.

* That is, taking individually, and not by representation. Thus, if A die, leaving three brothers or sisters, they each take an equal part of his effects in his or her own right. But if either of them die, leaving children, his children would take his share *per stirpes*, that is *through him*, and not in their own right.

By the Act 19 and 20 Vict., cap. 94, all special local customs relating to the estates of intestates are abolished so far as they affect personal property.

RULES OF DIVISION, ACCORDING TO THE LAW OF SCOTLAND, OF THE MOVABLE
ESTATE OF A PERSON WHO HAS DIED INTESTATE.

If a person die, leaving

His movable estate is divided in the following proportions:—

Wife.....	Half to wife, other half to deceased's next-of-kin.
Wife and child, or children	{ One-third to wife, remaining two-thirds to child, or among children equally.
Wife and children, and issue of predeceasing children	{ One-third to wife, one-third to children equally, and the remaining third between the children and the issue of the predeceasing children—the children taking <i>per capita</i> , the latter <i>per stirpes</i> .*
Wife and grandchildren.....	Half to wife, and half to grandchildren equally among them.
Wife, and his children by former marriages.....	One-third to wife, two-thirds to children equally.
Wife, and her children by last and prior marriages.....	One-third to wife, remaining two-thirds to <i>deceased's</i> children.
Children	Whole to children.
Children, and issue of predeceasing children	{ Half to children, remaining half between children <i>per capita</i> , and issue <i>per stirpes</i> .
Grandchildren	Equally to all.
Children by two or more marriages	Equally to all.
Father	Whole to father.
Mother	One-third to mother, other two-thirds to next-of-kin.

* *Per capita*, i.e., by the head; *per stirpes* (by descent), i.e., through their parent and not in their own right. Where property divides *per capita*, it is divided into as many shares as there are children; where *per stirpes*, the share which would have fallen to the predeceasing parent if alive is divided equally among his children.

RULES OF DIVISION, ACCORDING TO THE LAW OF SCOTLAND, OF THE MOVABLE ESTATE OF A PERSON WHO HAS DIED INTESTATE—*continued.*

If a person die, leaving

His movable estate is divided in the following proportions:—

Father and mother.....	Whole to father.
Father and mother, and brothers and sisters.....	Half to father, half to brothers and sisters equally.
Mother, and brothers and sisters.....	One-third to mother, remaining two-thirds to brothers and sisters.
Father, mother, brothers, or sisters, and issue of deceased brothers or sisters.....	Half to father, half to brothers and sisters <i>per capita</i> , and issue <i>per stirpes</i> .
Mother, brothers, or sisters, and issue of deceased brothers or sisters.....	One-third to mother, remaining two-thirds as in last example.
Father and mother, and their grandchildren.....	Half to father, other half to grandchildren equally.
Mother, and her grandchildren.....	One-third to mother, other two-thirds to grandchildren equally.
Father, mother, children, and grandchildren of deceased brothers or sisters.....	Half to father, other half between children <i>per capita</i> , and grandchildren <i>per stirpes</i> .
Mother, children, and grandchildren of deceased brothers or sisters.....	One-third to mother, other two-thirds among children <i>per capita</i> , and grandchildren <i>per stirpes</i> .
Brothers or sisters.....	Equally among them.
Brothers or sisters, and nephews or nieces.....	Brothers or sisters <i>per capita</i> , nephews or nieces <i>per stirpes</i> .
Nephews or nieces.....	Equally.
Grandnephews or nieces.....	Equally.
Brothers or sisters of full blood, and brothers or sisters of half-blood.....	Whole to brothers and sisters of full blood.
Brothers or sisters consanguinean (that is, by same father, but not same mother) and brothers or sisters uterine (that is, by same mother but not by same father).....	Whole to brothers and sisters consanguinean.

RULES OF DIVISION, ACCORDING TO THE LAW OF SCOTLAND, OF THE MOVABLE ESTATE OF A PERSON WHO HAS DIED INTESTATE—continued.

If a person die, leaving

His movable estate is divided in the following proportions:—

Brothers or sisters consanguinean, and uncles or aunts.....	Whole to brothers and sisters.
Brothers and sisters uterine, and uncles or aunts	Half to brothers and sisters, other half to uncles and aunts.
Father, mother, and uncles and aunts	Whole to father.
Father, and cousins of full blood.....	Whole to father.
Mother, and uncles or aunts.....	One-third to mother, two-thirds to uncles and aunts.
Mother, and cousins of full blood	One-third to mother, two-thirds to cousins equally.
Grandfather, and uncles and aunts.....	Whole to uncles and aunts.
Grandfather, grandmother, and mother.....	One-third to mother, two-thirds to grandfather.

Where a wife dies, survived by

Her movable estate is divided in the following proportions:—

Husband	Half to husband, other half to next-of-kin.
Husband and children	One-third to husband, rest to children.
Children only	Whole to children.
Children, and issue of deceased children	{ Half to children, other half among children <i>per capita</i> , and issue <i>per stirpes</i> .
Children by two or more marriages.....	Equally to all.

Illegitimate children do not succeed to their father and mother, when the latter leave no will in their favour. When an illegitimate child dies without a will, and leaves neither wife nor children, his estate falls to the Crown.

EXPECTATION OF LIFE.

EXPECTATION OF LIFE TABLES were constructed by the late Dr. Farr, of the General Register Office, and were calculated on the death-rates of 1838-54; but since that time very important changes have occurred in the death-rates at different ages; and, consequently, new tables have been constructed by Dr. W. Ogilvie, who succeeded Dr. Farr, on the basis of the death-rates of 1871-80. The following table gives the results both of the older and the later calculations; the first two columns in the male and female parts, respectively, giving the survivors at each year of life out of a million born of the corresponding sex, by the older and the newer calculation, and the two other columns giving similarly the expectation of life at each year.

AGE.	MALES.				FEMALES.				AGE.
	OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		
	1838-54.	1871-80.	1838-54.	1871-80.	1838-54.	1871-80.	1838-54.	1871-80.	
Column.	1	2	3	4	5	6	7	8	Column.
0	1,000,000	1,000,000	39-91	41-35	1,000,000	1,000,000	41-85	44-62	0
1	836,405	841,417	46-65	48-05	865,288	871,266	47-31	50-14	1
2	782,626	790,201	48-83	50-14	811,711	820,480	49-40	52-22	2
3	754,849	763,737	49-61	50-86	782,990	793,359	50-20	52-99	3
4	736,845	746,587	49-81	51-01	764,060	775,427	50-43	53-20	4
5	723,716	734,068	49-71	50-87	750,550	762,622	50-33	53-08	5
6	713,881	726,815	49-39	50-38	740,584	755,713	50-00	52-56	6
7	706,156	721,103	48-92	49-77	732,771	750,276	49-53	51-94	7
8	699,688	716,309	48-37	48-10	726,116	745,631	48-98	51-26	8
9	694,346	712,337	47-74	47-37	720,537	741,727	48-35	50-53	9
10	689,857	708,990	47-05	47-60	715,769	738,382	47-67	49-76	10
11	685,982	706,146	46-31	46-79	711,581	735,405	46-95	48-96	11
12	682,512	703,595	45-54	45-96	707,770	732,697	46-20	48-13	12
13	679,256	701,200	44-76	45-11	704,155	730,122	45-44	47-30	13
14	676,057	698,840	43-97	44-26	700,581	727,571	44-66	46-47	14

15	672,776	696,419	43-18	43-41	696,917	724,956	43-90	45-63	15
16	669,296	693,695	42-40	42-58	693,050	722,084	43-14	44-81	16
17	665,529	690,746	41-64	41-76	688,894	718,998	42-40	44-00	17
18	661,402	687,507	40-90	40-96	684,378	715,622	41-67	43-21	18
19	656,868	683,941	40-17	40-17	679,463	711,946	40-97	42-43	19
20	651,903	680,083	39-48	39-40	674,119	707,949	40-29	41-66	20
21	646,502	675,769	38-80	38-64	668,345	703,616	39-63	40-92	21
22	641,028	671,344	38-13	37-89	662,474	699,141	38-98	40-18	22
23	635,486	666,754	37-46	37-15	656,509	694,521	38-33	39-44	23
24	629,882	661,997	36-79	36-41	650,463	689,759	37-68	38-71	24
25	624,221	657,077	36-12	35-68	644,342	684,858	37-04	37-98	25
26	618,503	651,998	35-44	34-96	638,148	679,822	36-39	37-26	26
27	612,731	646,757	34-77	34-24	631,891	674,661	35-75	36-54	27
28	606,906	641,353	34-10	33-52	625,575	669,372	35-10	35-83	28
29	601,026	635,778	33-43	32-81	619,201	663,959	34-46	35-11	29
30	595,089	630,088	32-76	32-10	612,774	658,418	33-81	34-41	30
31	589,094	624,124	32-09	31-40	606,296	652,747	33-17	33-70	31
32	583,036	618,056	31-42	30-71	599,769	646,957	32-53	33-00	32
33	576,912	611,827	30-74	30-01	593,196	641,045	31-88	32-30	33
34	570,716	605,430	30-07	29-33	586,575	635,003	31-23	31-60	34
35	564,441	598,860	29-40	28-64	579,908	628,842	30-59	30-90	35
36	558,083	592,107	28-73	27-96	573,192	622,554	29-94	30-21	36
37	551,634	586,167	28-06	27-29	566,431	616,144	29-29	29-52	37
38	545,084	578,019	27-39	26-62	559,619	609,599	28-64	28-88	38
39	538,428	570,656	26-72	25-96	552,758	602,924	27-99	28-15	39
40	531,637	563,077	26-06	25-30	545,844	596,113	27-34	27-46	40
41	524,761	556,254	25-39	24-65	538,876	589,167	26-69	26-78	41
42	517,734	547,288	24-00	24-00	531,849	582,104	26-03	26-10	42
43	510,567	539,161	24-07	23-35	524,765	574,919	25-38	25-42	43
44	503,247	530,858	23-41	22-71	517,617	507,612	24-72	24-74	44

EXPECTATION OF LIFE—continued.

AGE.	MALES.				FEMALES.				AGE.
	OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		OF 1,000,000 BORN, THE NUMBER SURVIVING AT THE END OF EACH YEAR OF LIFE.		MEAN AFTER-LIFETIME (EXPECTATION OF LIFE).		
	1888-94.	1871-80.	1888-94.	1871-80.	1888-94.	1871-80.	1888-94.	1871-80.	
Column.	1	2	3	4	5	6	7	8	Column.
45	495,770	522,374	22-76	22-07	510,403	560,174	24-06	24-06	45
46	488,126	513,702	22-11	21-44	503,122	552,602	23-40	23-38	46
47	480,308	504,836	21-46	20-80	495,768	544,892	22-74	22-71	47
48	472,306	495,761	20-82	20-18	488,389	537,043	22-08	22-03	48
49	464,114	486,479	20-17	19-55	480,833	529,048	21-42	21-36	49
50	455,727	476,980	19-54	18-93	473,245	520,901	20-75	20-68	50
51	447,139	467,254	18-90	18-31	465,572	512,607	20-09	20-01	51
52	438,099	457,022	18-28	17-71	457,814	504,188	19-42	19-34	52
53	428,801	446,510	17-67	17-12	449,966	495,645	18-75	18-66	53
54	419,256	435,729	17-06	16-53	442,047	486,973	18-08	17-98	54
55	409,460	424,577	16-45	15-95	433,331	477,440	17-43	17-33	55
56	399,408	413,351	15-86	15-37	424,239	467,443	16-79	16-69	56
57	389,088	401,740	15-26	14-80	414,761	456,992	16-17	16-06	57
58	378,481	389,827	14-68	14-24	404,895	446,079	15-55	15-45	58
59	367,570	377,531	14-10	13-68	394,636	434,695	14-94	14-84	59
60	356,330	365,011	13-53	13-14	383,974	422,835	14-34	14-24	60
61	344,744	352,071	12-96	12-60	372,895	410,477	13-75	13-65	61
62	332,789	338,820	12-41	12-07	361,387	397,644	13-17	13-08	62
63	320,451	325,256	11-87	11-56	349,436	384,319	12-60	12-51	63
64	307,720	311,368	11-34	11-05	337,031	370,495	12-05	11-96	64
65	294,588	297,156	10-82	10-55	324,165	356,165	11-51	11-42	65
66	281,064	282,638	10-32	10-07	310,833	341,326	10-98	10-90	66
67	267,160	267,829	9-83	9-60	297,048	325,988	10-47	10-39	67
68	252,901	252,763	9-36	9-14	282,819	310,170	9-97	9-89	68
69	238,328	237,487	8-90	8-70	268,177	293,899	9-48	9-41	69

70	223,490	222,056	845	827	253,161	277,225	902	895	70
71	208,453	206,539	803	785	237,822	260,207	857	850	71
72	198,297	190,971	762	745	222,230	242,384	819	807	72
73	178,114	175,449	722	707	206,464	225,497	771	765	73
74	163,003	160,074	685	670	190,620	208,003	731	725	74
75	148,076	144,960	649	634	174,800	190,566	693	687	75
76	133,458	130,227	615	600	159,126	173,316	656	651	76
77	119,251	115,986	582	568	143,722	156,392	621	616	77
78	105,592	102,359	551	537	128,711	139,927	588	582	78
79	92,587	89,449	521	507	114,229	124,065	556	550	79
80	80,343	77,354	493	479	100,394	108,935	526	520	80
81	68,946	66,153	466	451	87,323	94,662	498	490	81
82	58,471	55,842	441	426	75,119	81,305	471	463	82
83	48,970	46,489	417	401	63,862	68,966	445	437	83
84	40,471	38,132	395	378	53,615	57,723	421	412	84
85	32,979	30,785	373	356	44,419	47,631	398	388	85
86	26,476	24,436	353	336	36,284	38,710	376	366	86
87	20,926	19,054	334	317	29,202	30,958	356	346	87
88	16,268	14,576	316	299	23,135	24,338	336	326	88
89	12,428	10,926	300	282	18,027	18,788	318	308	89
90	9,321	8,015	284	266	13,802	14,225	301	290	90
91	6,859	5,748	269	251	10,376	10,553	285	274	91
92	4,946	4,025	255	237	7,650	7,658	270	258	92
93	3,492	2,749	241	224	5,526	5,429	255	244	93
94	2,411	1,828	229	212	3,908	3,756	242	230	94
95	1,628	1,183	217	201	2,704	2,533	229	217	95
96	1,071	742	206	190	1,827	1,661	217	211	96
97	688	452	195	181	1,204	1,057	206	203	97
98	430	266	185	172	774	653	196	188	98
99	262	151	176	165	483	389	186	173	99
100	154	82	168	161	295	225	176	162	100

THE KING AND ROYAL FAMILY.

THE KING.—GEORGE V., of the United Kingdom of Great Britain and Ireland, &c., King, Defender of the Faith. His Majesty was born June 3, 1865, married his cousin, Princess Victoria May, only daughter of the Duke of Teck, July 6, 1893. The children of His Majesty are: Edward, born June 23, 1894; Albert, December 14, 1895; Victoria Alexandra, April 25, 1897; Henry William Frederick Albert, March 31, 1900; George, December 20, 1902; and John Charles Francis, July 12, 1905.

PARLIAMENTS OF THE UNITED KINGDOM.

Assembled.	Dissolved.	Duration.	Assembled.	Dissolved.	Duration.
GEORGE III.		Yrs. m. d.	VICTORIA— <i>con.</i>		Yrs. m. d.
Sept. 27, 1796*	June 29, 1802	5 9 2	Nov. 18, 1847	July 1, 1852	4 7 14
Oct. 29, 1802	Oct. 25, 1806	3 11 27	Nov. 4, 1852	Mar. 1, 1857	4 4 18
Dec. 15, 1806	April 29, 1807	0 4 14	April 1, 1857	April 23, 1859	1 11 23
June 22, 1807	Sept. 29, 1812	5 3 7	May 31, 1859	July 6, 1865	6 1 6
Nov. 24, 1812	June 10, 1818	5 6 16	Feb. 1, 1866	Nov. 11, 1868	2 9 19
Jan. 14, 1819	Feb. 29, 1820	1 1 15	Dec. 10, 1868	Jan. 26, 1874	5 1 17
			Mar. 5, 1874	Mar. 23, 1880	6 0 19
GEORGE IV.			April 29, 1880	Nov. 18, 1885	5 6 20
April 23, 1820	June 2, 1826	6 1 9	Jan. 12, 1886	June 26, 1886	0 5 15
Nov. 14, 1826	July 24, 1830	3 8 10	Aug. 5, 1886	June 23, 1892	5 10 24
			Aug. 4, 1892	July 8, 1895	2 11 5
			Aug. 12, 1895	Sept. 25, 1900	5 1 14
WILLIAM IV.			Dec. 3, 1900		
Oct. 26, 1830	April 22, 1831	0 5 27	EDWARD VII.	Jan. 8, 1906	5 1 6
June 14, 1831	Dec. 3, 1832	1 5 9	Feb. 14, 1901		
Jan. 29, 1833	Dec. 30, 1834	1 11 1	Feb. 13, 1906	Jan. 10, 1910	3 10 26
Feb. 19, 1835	July 17, 1837	2 4 28	Feb. 15, 1910		
			GEORGE V.		
VICTORIA.			May 6, 1910		
Nov. 15, 1837	June 23, 1841	3 7 9			
Aug. 19, 1841	July 23, 1847	5 11 5			

* Parliament first met after the Union with Ireland, January 22, 1801.

LIST OF ADMINISTRATIONS FROM
DECEMBER, 1783.

Date.	Prime Minister.	Duration.	Chancellor.	Exchequer.	Home Secretary.	Foreign Sec.
Dec. 23, 1783	William Pitt ...	Yrs. Dya. 17 84	{Thurlow .. {Loughboro'	William Pitt ..	Portland	Grenville.
Mar. 17, 1801	Hy. Addington ..	3 59	Eldon	H. Addington..	{Portland, Pel- {ham, C. Yorke	Hawkesbury.
May 15, 1804	William Pitt ...	1 272	Eldon	William Pitt ..	Hawkesbury ..	{Harrowby. {Mulgrave.
Feb. 11, 1806	Lord Grenville ..	1 48	Erskine....	Lord H. Petty..	Spencer..	{Chas. J. Fox. {Vinct. Howick.
Mar. 31, 1807	Duke of Portland.	2 246	Eldon	S. Perceval ..	Hawkesbury ..	G. Canning.
Dec. 2, 1809	Spencer Perceval.	2 190	Eldon	S. Perceval ..	R. Ryder	{Bathurst. {Wellesley.
June 9, 1812	Earl of Liverpool.	14 319	Eldon	{N. Vansittart. {F. J. Robinson.	Sidmouth	Castlereagh. G. Canning.
Apr. 24, 1827	George Canning ..	0 134	Lyndhurst..	G. Canning ..	{Sturges Bourne. {Lansdowne ...	Dudley.
Sept. 5, 1827	Visct. Goderich ..	0 142	Lyndhurst..	J. C. Herries ..	Lansdowne	Dudley.
Jan. 25, 1828	D. of Wellington..	2 301	Lyndhurst..	H. Goulburn ..	Robert Peel ...	{Dudley. {Aberdeen.
Nov. 22, 1830	Earl Grey.....	3 238	Brougham..	Althorp	Melbourne	Palmerston.
July 18, 1834	Visct. Melbourne.	0 161	Brougham..	Althorp	Duncannon	Palmerston.
Dec. 26, 1834	Sir Robert Peel ..	0 113	Lyndhurst..	Sir R. Peel....	H. Goulburn ..	Wellington.
Apr. 18, 1835	Visct. Melbourne.	6 141	{In Comm.. {Cottenham.	T. S. Rice.....	Lord J. Russell ..	Palmerston.
Sept. 6, 1841	Sir Robert Peel ..	4 303	Lyndhurst.	F. T. Barring....	Normanby.....	Aberdeen.
July 6, 1846	Ld. John Russell.	5 236	{Cottenham {Truro.....	H. Goulburn ..	Sir J. Graham ..	{Palmerston. {Granville.
Feb. 27, 1852	Earl of Derby	0 305	St Leonards	Sir C. Wood ..	Sir George Grey	{Palmerston. {Granville.
Dec. 28, 1852	Earl of Aberdeen.	2 44	Cranworth..	B. Disraeli ...	S. H. Walpole..	Malmesbury.
Feb. 10, 1855	Lord Palmerston.	3 15	Cranworth..	W. Gladstone..	Palmerston	{Lord J. Russell {Clarendon.
Feb. 25, 1858	Earl of Derby....	1 113	Chelmsford.	{W. Gladstone. {Sir G. C. Lewis.	Sir George Grey	Clarendon.
June 18, 1859	Lord Palmerston.	6 141	{Campbell .. {Westbury ..	B. Disraeli ...	S. H. Walpole..	Malmesbury.
Nov. 6, 1865	Earl Russell	0 242	Cranworth..	W. Gladstone..	{Sir G. C. Lewis. {Sir George Grey	Russell.
July 6, 1866	Earl of Derby....	1 236	Chelmsford.	W. Gladstone..	Sir George Grey	Clarendon.
Feb. 27, 1868	Benjamin Disraeli	0 285	Cairns	B. Disraeli ...	{S. H. Walpole .. {GathorneHardy	Stanley.
Dec. 9, 1868	W. E. Gladstone..	5 74	{Hatherley.. {Selborne ..	G. W. Hunt ..	G. Hardy	Stanley.
Feb. 21, 1874	Benjamin Disraeli Earl Beaconsfield.	6 67	Cairns	Robert Lowe....	H. A. Bruce	Clarendon. Granville.
Apr. 28, 1880	W. E. Gladstone..	5 57	Selborne ..	W. E. Gladstone.	Robert Lowe ...	Clarendon. Granville.
June 24, 1885	Marq. of Salisbury	0 227	Halsbury ..	{W. Gladstone.. {H.C.E. Childers.	Sir W. Harcourt	Granville.
Feb. 7, 1886	W. E. Gladstone..	0-139	Herschel ..	Hicks-Beach..	R. A. Cross	Salisbury.
July 24, 1886	Marq. of Salisbury	6 17	Halsbury ..	W. V. Harcourt	H. C. E. Childers	Rosebery.
Aug. 15, 1892	W. E. Gladstone..	2 313	Herschel ..	W. V. Harcourt	H. H. Asquith..	{Iddesleigh. {Salisbury.
Mar. 3, 1894	Earl of Rosebery..					{Rosebery. {Kimberley
June 24, 1895	Marq. of Salisbury	11 165	Halsbury {	Hicks-Beach ..	{Sir M. W. Ridley {C. T. Ritchie ..	{Salisbury. {Lansdowne.
July 12, 1902	A. J. Balfour					{A. Chamberlain {H. H. Asquith. {D. Lloyd- {George}	{Lansdowne. {Lansdowne.
Dec. 5, 1905	Sir H. Campbell- Bannerman.....	..	Loreburn {	H. H. Asquith. D. Lloyd- George}	H. J. Gladstone	Sir Ed. Grey.
April 7, 1908	H. H. Asquith....						W. S. Churchill

PRESIDENTS OF THE UNITED STATES OF
AMERICA.

	YEAR.
<i>Declaration of Independence</i>	4th July, 1776
General Washington, first President	1789 and 1793
John Adams	1797
Thomas Jefferson	1801 and 1805
James Madison	1809 and 1813
James Monroe	1817 and 1821
John Quincy Adams.....	1825
General Andrew Jackson	1829 and 1833
Martin Van Buren	1837
General William Henry Harrison (died 4th April)	1841
John Tyler (previously Vice-President)	1841
James Knox Polk	1845
General Zachary Taylor (died 9th July, 1850)	1849
Millard Fillmore (previously Vice-President).....	1850
General Franklin Pierce	1853
James Buchanan	1857
Abraham Lincoln (assassinated 14th April, 1865).....	1861 and 1865
Andrew Johnson (previously Vice-President).....	1865
General Ulysses S. Grant	1869 and 1873
Rutherford Richard Hayes, after long contest with Tilden.....	1877
General Garfield (shot July 2; died September 19)	1881
Chester A. Arthur, Vice-President, succeeded September 20	1881
Grover Cleveland	1885
General Benjamin Harrison	1889
Grover Cleveland	1893
William M'Kinley.....	1896
William M'Kinley (shot September 6th, 1901; died September 14th)	1900
Theodore Roosevelt	1901
" " re-elected	1904
William Howard Taft.....	1908

The United States of America form a Federal Republic, consisting of 45 States and 5 Territories.

WRECKS.

NUMBER AND NET TONNAGE OF VESSELS BELONGING TO THE UNITED KINGDOM TOTALLY LOST AT SEA,
EXCLUSIVE OF VESSELS OF THE ROYAL NAVY, IN THE YEARS 1894 TO 1908.

YEARS.	SAILING.		STEAM.		TOTAL.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
	1894	390	70,792	149	104,126	539	174,918
1895	352	90,572	126	94,851	478	185,423
1896	326	81,217	107	94,607	433	175,824
1897	347	63,877	128	105,053	475	168,930
1898	288	52,409	125	111,686	413	164,095
1899	265	50,447	132	133,128	397	183,575
1900	253	64,005	132	95,998	385	160,003
1901	244	60,346	103	72,773	347	133,119
1902	241	45,010	94	59,325	335	104,335
1903	304	47,972	115	89,621	419	137,593
1904	201	41,141	120	101,589	321	142,730
1905	213	49,392	116	82,294	329	131,686
1906	231	50,210	126	98,004	357	148,214
1907	198	42,667	108	89,211	306	131,878
1908	228	37,482	136	109,657	364	147,139

NOTE.—The losses of unregistered vessels (if any) are included in the above figures.

WRECKS.

NUMBER OF PASSENGERS AND CREW LOST BY WRECKS AND CASUALTIES AT SEA TO VESSELS BELONGING TO THE UNITED KINGDOM, EXCLUSIVE OF VESSELS OF THE ROYAL NAVY, IN THE YEARS 1894 TO 1908.

YEARS.	FROM SAILING VESSELS.			FROM STEAM VESSELS.			TOTAL.		
	Crew.	Passengers.	Total.	Crew.	Passengers.	Total.	Crew.	Passengers.	Total.
1894.....	946	71	1,017	535	1,183	1,718	1,481	1,254	2,735
1895.....	955	70	1,025	385	34	419	1,340	104	1,444
1896.....	474	12	486	359	398	757	838	410	1,248
1897.....	420	9	429	408	39	447	828	48	876
1898.....	442	20	462	430	80	510	872	100	972
1899.....	484	23	507	699	102	801	1,188	125	1,308
1900.....	564	12	576	549	38	587	1,113	50	1,163
1901.....	462	15	477	327	8	335	789	23	812
1902.....	225	13	238	460	674	1,134	685	687	1,372
1903.....	339	14	353	364	22	386	703	36	739
1904.....	287	18	305	305	9	314	592	27	619
1905.....	448	11	459	328	111	439	776	122	898
1906.....	250	7	257	180	5	185	430	12	442
1907.....	334	23	357	452	89	541	786	112	898
1908.....	311	10	321	282	88	370	593	98	691

NOTE.—The losses of unregistered vessels (if any) are included in the above figures.

THE TIME ALL OVER THE WORLD.

When the clock at Greenwich points to Noon the time at the various places is as follows:—

	H. M.		H. M.
Boston, U.S.....	7 18 a.m.	Copenhagen	12 50 p.m.
Dublin	11 35 a.m.	Florence	12 45 p.m.
Edinburgh	11 47 a.m.	Jerusalem	2 21 p.m.
Glasgow	11 43 a.m.	Madras	5 21 p.m.
Lisbon	11 43 a.m.	Malta	12 58 p.m.
Madrid	11 45 a.m.	Melbourne, Australia	9 40 p.m.
New York, U.S.	7 14 a.m.	Moscow	2 30 p.m.
Penzance	11 38 a.m.	Munich	12 46 p.m.
Philadelphia, U.S.	6 59 a.m.	Paris	12 9 p.m.
Quebec	7 15 a.m.	Pekin	7 46 p.m.
Adelaide, Australia.....	9 11 p.m.	Prague	12 58 p.m.
Amsterdam	12 19 p.m.	Rome	12 50 p.m.
Athens	1 35 p.m.	Rotterdam.....	12 18 p.m.
Berlin	12 54 p.m.	St. Petersburg	2 1 p.m.
Berne.....	12 30 p.m.	Suez	2 10 p.m.
Bombay	4 52 p.m.	Sydney, Australia	10 5 p.m.
Brussels	12 17 p.m.	Stockholm.....	1 12 p.m.
Calcutta	5 54 p.m.	Stuttgart.....	0 37 p.m.
Capetown	1 14 p.m.	Vienna	1 6 p.m.
Constantinople	1 56 p.m.		

Hence, by a little calculation, the time for those places at any hour of our day may be ascertained. At places east of London the apparent time is later, and west of London, earlier; for uniformity sake, however, Greenwich time is kept at all railways in Great Britain and Ireland.

TOTAL GROSS AMOUNT OF INCOME BROUGHT UNDER THE REVIEW OF THE INLAND REVENUE DEPARTMENT.

Year.	England.	Scotland.	Ireland.	United Kingdom.	Year.
	£	£	£	£	
1894-5	564,098,584	61,328,840	31,669,653	657,097,077	1894-5
1895-6	583,966,579	62,143,688	31,659,583	677,769,850	1895-6
1896-7	607,112,810	65,350,653	32,278,145	704,741,608	1896-7
1897-8	633,293,018	68,548,264	32,619,964	734,461,246	1897-8
1898-9	657,212,406	72,209,602	33,245,301	762,667,309	1898-9
1899-1900	682,020,599	76,213,242	33,501,572	791,735,413	1899-1900
1900-1	719,354,160	79,962,343	34,039,010	833,355,513	1900-1
1901-2	749,127,300	83,515,877	34,350,276	866,993,453	1901-2
1902-3	760,844,311	84,218,290	34,575,945	879,638,546	1902-3
1903-4	781,661,273	86,004,343	35,092,969	902,758,585	1903-4
1904-5	789,681,212	87,010,655	35,437,813	912,129,680	1904-5
1905-6	801,690,717	87,150,635	36,343,204	925,184,556	1905-6
1906-7	816,854,364	88,749,171	38,098,479	943,702,014	1906-7
1907-8	848,548,633	92,539,090	38,979,277	980,117,000	1907-8
1908-9	873,994,849	96,204,055	39,737,022	1,009,935,926	1908-9

BAROMETER INSTRUCTIONS.

COMPILED BY THE LATE ADMIRAL FITZROY, F.R.S.

The barometer should be set regularly by a duly-authorized person, about sunrise, noon, and sunset.

The words on scales of barometers should not be so much regarded for weather indications as the RISING or FALLING of the mercury; for if it stand at CHANGEABLE (29.50) and then rise towards FAIR (30.00) it presages a change of wind or weather, though not so great as if the mercury had risen higher; and, on the contrary, if the mercury stand above FAIR and then fall it presages a change, though not to so great a degree as if it had stood lower; beside which, the direction and force of wind are not in any way noticed.

It is not from the point at which the mercury may stand that we are alone to form a judgment of the state of the weather, but from its RISING or FALLING, and from the movements of immediately PRECEDING days as well as hours, keeping in mind effects of change of DIRECTION, and dryness or moisture, as well as alteration of force or strength of wind.

It should always be remembered that the state of the air FORETELLS COMING weather rather than shows the weather that is PRESENT—an invaluable fact too often overlooked—that the longer the time between the signs and the change foretold by them the longer such altered weather will last; and, on the contrary, the less the time between a warning and a change the shorter will be the continuance of such foretold weather.

If the barometer has been about its ordinary height, say near 30 inches at the sea-level, and is steady on rising, while the thermometer falls and dampness becomes less, north-westerly, northerly, north-easterly wind, or less wind, less rain or snow may be expected.

On the contrary, if a fall takes place with a rising thermometer and increased dampness, wind and rain may be expected from the south-eastward, southward, or south-westward. A fall with low thermometer foretells snow.

When the barometer is rather below its ordinary height, say down to near 29½ inches (at sea-level), a rise foretells less wind, or a change in its direction towards the northward, or less wet; but when it has been very low, about 29 inches, the first rising usually precedes or indicates strong wind—at times heavy squalls—from the north-westward, northward, or north-eastward, AFTER which violence a gradually rising glass foretells improving weather; if the thermometer falls, but if the warmth continues, probably the wind will back (shift against the sun's course), and more southerly or south-westerly wind will follow, especially if the barometer rise is sudden.

The most dangerous shifts of wind, or the HEAVIEST northerly gales, happen soon after the barometer first rises from a very low point; or if the wind veers GRADUALLY at some time afterwards.

BAROMETER INSTRUCTIONS.

Indications of approaching change of weather and the direction and force of winds are shown less by the height of the barometer than by its falling or rising. Nevertheless, a height of more than 30 (30·00) inches (at the level of the sea) is indicative of fine weather and MODERATE winds, except from east to north, OCCASIONALLY.

A rapid rise of the barometer indicates unsettled weather, a slow movement the contrary; as likewise a STEADY barometer, when continued and with dryness, foretells very fine weather.

A rapid and considerable fall is a sign of stormy weather, and rain or snow. Alternate rising and sinking indicates unsettled or threatening weather.

The greatest depressions of the barometer are with gales from S.E., S., or S.W.; the greatest deviations, with wind from N.W., N., or N.E., or with calm.

A sudden fall of the barometer, with a westerly wind, is sometimes followed by a violent storm from N.W., N., or N.E.

If a gale sets in from the E. or S.E., and the wind veers by the south, the barometer will continue falling until the wind is near a marked change, when a lull MAY occur; after which the gale will soon be renewed, perhaps suddenly and violently, and the veering of the wind towards the N.W., N., or N.E. will be indicated by a rising of the barometer, with a fall of the thermometer.

After very warm and calm weather a storm or squall, with rain, may follow; likewise at any time when the atmosphere is HEATED much above the USUAL temperature of the season.

To know the state of the air not only the barometer AND THERMOMETER, but appearances of the sky should be vigilantly watched.

SIGNS OF WEATHER.

Whether clear or cloudy, a rosy sky at sunset presages fine weather; a red sky in the morning, bad weather or much wind, perhaps rain; a grey sky in the morning, fine weather; a high dawn, wind; a low dawn, fair weather.*

Soft-looking or delicate clouds foretell fine weather, with moderate or light breezes; hard-edged, oily-looking clouds, wind. A dark, gloomy, blue sky is windy, but a light, bright blue sky indicates fine weather. Generally, the softer the clouds look, the less wind (but perhaps more rain) may be expected; and the harder, more "greasy," rolled, tufted, or ragged, the stronger the coming wind will prove. Also a bright yellow sky at sunset presages wind; a pale yellow, wet; and thus, by the prevalence of red, yellow, or grey tints, the coming weather may be foretold very nearly—indeed, if aided by instruments, almost exactly.

* A high dawn is when the first indications of daylight are seen above a bank of clouds. A low dawn is when the day breaks on or near the horizon, the first streaks of light being very low down.

BAROMETER INSTRUCTIONS.

Small inky-looking clouds foretell rain; light scud clouds driving across heavy masses show wind and rain, but if alone may indicate wind only.

High upper clouds crossing the sun, moon, or stars in a direction different from that of the lower clouds, or the wind then felt below, foretell a change of wind.

After fine, clear weather the first signs in the sky of a coming change are usually light streaks, curls, wisps, or mottled patches of white distant clouds, which increase, and are followed by an overcasting of murky vapour that grows into cloudiness. This appearance, more or less oily or watery as wind or rain will prevail, is an infallible sign.

Light, delicate, quiet tints or colours, with soft, undefined forms of clouds, indicate and accompany fine weather; but gaudy or unusual hues, with hard, definitely-outlined clouds, foretell rain, and probably strong wind.

When sea-birds fly out early and far to seaward, moderate wind and fair weather may be expected. When they hang about the land, or over it, sometimes flying inland, expect a strong wind, with stormy weather. As many creatures besides birds are affected by the approach of rain or wind, such indications should not be slighted by an observer who wishes to foresee weather.

Remarkable clearness of atmosphere near the horizon, distant objects such as hills unusually visible, or raised (by refraction),* and what is called a "good HEARING day," may be mentioned among signs of wet, if not wind, to be expected.

More than usual twinkling of the stars, indistinctness or apparent multiplication of the moon's horns, haloes, "wind-dogs" (fragments or pieces of rainbows, sometimes called "wind-galls") seen on detached clouds, and the rainbow, are more or less significant of increasing wind, if not approaching rain with or without wind.

Lastly, the dryness or dampness of the air, and its temperature (for the season), should ALWAYS be considered WITH OTHER indications of change or continuance of wind and weather.

On barometer scales the following contractions may be useful:-

RISE	FALL
FOR	FOR
N.E.LY	S.W.LY
(N.W.-N.-E.)	(S.E.-S.-W.)
DRY	WET
OR	OR
LESS	MORE
WIND.	WIND.
—	—
EXCEPT	EXCEPT
WET FROM	WET FROM
N.E.D.	N.E.D.

When the wind shifts against the sun,
Trust it not, for back it will run.

FIRST rise after very low
Indicates a stronger blow.

Long foretold—long last;
Short notice—soon past.

* Much refraction is a sign of easterly wind.

MONTHLY METEOROLOGICAL TABLE FOR THE YEAR ENDED SEPTEMBER 30, 1910.

(From Official Sources.)

THE OBSERVATORY, GREENWICH, KENT.—HEIGHT OF STATION ABOVE SEA LEVEL, 159 FEET.

YEAR 1909-10.	BARG-METER.	AIR TEMPERATURE.				ABSOLUTE MAXIMUM AND MINIMUM.				BRIGHT SUNSHINE.			CLOUD. (Scale 0-10).		RAIN AND OTHER FORMS OF PRECIPITATION.		
		Mean Pressure, at 32° F. at Station Level.	Mean of A and B.	Difference from Normal.	Maximum.	Day of Month.	Minimum.	Day of Month.	Total Observed.	Difference from Normal.	Per cent. of Poss.	Mean of Observations at 9 a.m. and 9 p.m., or at 7 a.m.	Number of Days.	Total Fall.			
Month.																	
1909.																	
October	29.646	Deg. 59.5	Deg. 45.6	Deg. +2.1	Deg. 68.0	4	Deg. 28.0	30	Hrs. 91.0	Hrs. - 4.0	27	6.6	19	4.06			
November	29.849	Deg. 47.2	Deg. 36.2	Deg. -1.7	Deg. 57.0	6	Deg. 28.0	25	Hrs. 78.0	Hrs. + 30.0	29	6.0	14	0.79			
December	29.510	Deg. 45.2	Deg. 35.0	Deg. +0.5	Deg. 54.0	28	Deg. 22.0	21	Hrs. 50.0	Hrs. + 17.0	21	7.8	22	2.40			
1910.																	
January	29.681	Deg. 44.1	Deg. 35.4	Deg. +1.3	Deg. 55.0	2	Deg. 20.0	27	Hrs. 54.0	Hrs. + 13.0	21	7.1	15	1.72			
February	29.500	Deg. 47.9	Deg. 35.7	Deg. +2.0	Deg. 56.0	17	Deg. 28.0	5	Hrs. 70.0	Hrs. + 13.0	25	6.2	24	2.69			
March	29.991	Deg. 51.3	Deg. 34.7	Deg. +0.5	Deg. 58.0	7	Deg. 26.0	23	Hrs. 150.0	Hrs. + 51.0	41	4.9	10	1.10			
April	29.672	Deg. 55.4	Deg. 38.8	Deg. -1.0	Deg. 66.0	21	Deg. 26.0	3	Hrs. 130.0	Hrs. - 17.0	31	7.1	16	2.62			
May	29.713	Deg. 63.3	Deg. 45.2	Deg. +0.5	Deg. 78.0	28	Deg. 30.0	10	Hrs. 219.0	Hrs. + 33.0	46	7.0	19	2.24			
June	29.720	Deg. 71.0	Deg. 51.6	Deg. +1.0	Deg. 82.0	20	Deg. 44.0	16	Hrs. 185.0	Hrs. - 12.0	37	7.6	13	2.08			
July	29.709	Deg. 67.0	Deg. 51.9	Deg. -4.3	Deg. 76.0	28	Deg. 47.0	24	Hrs. 113.0	Hrs. - 123.0	23	8.4	18	3.52			
August	29.741	Deg. 70.8	Deg. 52.7	Deg. -1.1	Deg. 77.0	12	Deg. 49.0	29	Hrs. 177.0	Hrs. - 33.0	39	6.8	17	2.43			
September	30.046	Deg. 64.6	Deg. 48.5	Deg. -1.6	Deg. 75.0	28	Deg. 39.0	10	Hrs. 142.0	Hrs. - 13.0	33	6.4	3	0.74			

MONTHLY METEOROLOGICAL TABLE FOR THE YEAR ENDED SEPTEMBER 30, 1910.
(From Official Sources.)

THE OBSERVATORY, SOUTHAMPTON, HANTS.—HEIGHT OF STATION ABOVE SEA LEVEL, 84 FEET.

YEAR 1900-10.	BARO-METER.	AIR TEMPERATURE.				ABSOLUTE MAXIMUM AND MINIMUM.				BRIGHT SUNSHINE.			CLOUD. (Scale 0-10).		RAIN AND OTHER FORMS OF PRECIPITATION.	
		MEAN OF		Differ-ence from Normal.	Maxi-mum.	Day of Month.	Mini-mum.	Day of Month.	Total Observed.	Differ-ence from Normal.	Per cent. of Poss.	Mean of Observations of amount of rain at 9 a.m., 9 p.m., or at 7 a.m.	Num-ber of Days.	Total Fall.		
Month.	Mean Pressure, at 32° F. at Station at Level.	A.	B.												Maxi-mum.	Mini-mum.
1909.	Ins.	Deg.	Deg.	Deg.	Deg.	Deg.	Deg.	Hrs.	Hrs.	Hrs.						
October	29-744	58.5	47.6	53.1	+2.2	65.0	1, 11	30	90.0	- 22.0	28	6.3	26	9.40		
November	29-955	48.3	37.1	42.7	-2.2	57.0	6	9	107.0	+ 44.0	41	5.2	6	0.59		
December	29-613	46.7	35.7	41.2	+0.5	53.0	2	21	61.0	+ 14.0	25	6.1	22	4.42		
1910.																
January	29-805	45.2	36.3	40.8	+1.0	55.0	2, 14	27	64.0	+ 12.0	25	6.4	19	3.58		
February	29-608	48.8	37.8	43.3	+2.1	54.0	17	5	82.0	+ 7.0	30	5.6	24	4.13		
March	30-079	51.8	37.2	44.5	+0.9	59.0	28	16	167.0	+ 41.0	46	4.4	11	1.00		
April	29-775	54.5	40.7	47.6	-0.8	63.0	21	3	135.0	- 33.0	33	5.5	19	2.36		
May	29-807	63.1	46.3	54.7	+1.0	77.0	23	9	219.0	0.0	46	5.2	16	1.36		
June	29-819	68.0	52.9	60.5	+0.8	76.0	12	14	185.0	- 27.0	38	6.3	14	3.42		
July	29-813	65.9	53.1	59.5	-3.6	75.0	14	4, 10	138.0	- 86.0	28	6.9	13	2.52		
August	29-839	67.7	54.4	61.1	-1.3	75.0	13	23	152.0	- 56.0	34	6.5	16	1.86		
September	30-146	65.3	49.8	57.6	-0.7	72.0	1	21	173.0	+ 14.0	46	5.0	3	0.14		

MONTHLY METEOROLOGICAL TABLE FOR THE YEAR ENDED SEPTEMBER 30, 1910.

(From Official Sources.)

THE OBSERVATORY, YORK, YORKSHIRE.—HEIGHT OF STATION ABOVE SEA LEVEL, 53 FEET.

YEAR 1909-10.	BARO-METER.	AIR TEMPERATURE.						ABSOLUTE MAXIMUM AND MINIMUM.			BRIGHT SUNSHINE.			CLOUD. (Scale 0-10).	RAIN AND OTHER FORMS OF PRECIPITATION.	
		MEAN OF		Mean of A and B.	Difference from Normal.	Maximum.	Day of Month.	Minimum.	Day of Month.	Total Observed.	Difference from Normal.	Per cent. of Poss.	Mean of Observations at 9 a.m. and 9 p.m., or at 7 a.m.			Number of Days.	Total Fall.
Month.	A	B	Mini-mum.											Deg.	Deg.	
1909.	Mean Pressure, at 32° F. at Station Level.															
October	29-678	Deg. 57-0	Deg. 43-6	Deg. 50-3	+2-3	Deg. 67-0	4	Deg. 25-0	81	Deg. 81	Hrs. 73-0	-11-0	23	6-0	21	2-23
November	29-939	47-1	34-9	41-0	-1-6	56-0	3	24-0	14	14	62-0	+23-0	25	5-2	12	0-47
December	29-565	43-0	33-1	38-1	-0-1	54-0	28	10-0	21	21	24-0	-1-0	11	7-6	21	4-37
1910.																
January	29-685	42-8	32-8	37-8	+0-1	55-0	2, 9	12-0	27	27	47-0	+17-0	19	6-3	18	2-21
February	29-473	46-1	35-6	40-9	+1-9	54-0	17	30-0	9	9	58-0	+1-0	22	5-7	20	2-07
March	30-088	51-3	36-9	44-1	+2-7	59-0	20	28-0	29	29	123-0	+21-0	34	5-6	11	0-48
April	29-737	52-8	36-7	44-8	-1-1	62-0	21	26-0	1	1	93-0	-43-0	22	6-9	20	2-66
May	29-831	60-8	44-2	52-5	+1-5	75-0	23	34-0	3	3	159-0	-19-0	32	5-7	20	2-86
June	29-831	67-3	50-3	58-8	+1-3	79-0	19	44-0	17	17	166-0	-10-0	33	6-9	10	2-07
July	29-799	65-4	50-6	58-0	-2-7	74-0	13	44-0	3, 4	3, 4	139-0	-39-0	28	7-9	14	2-73
August	29-772	67-9	52-4	60-2	+0-5	75-0	14	45-0	23	23	186-0	-15-0	30	6-8	23	2-82
September	30-177	61-7	47-2	54-5	-1-0	71-0	28	38-0	21	21	111-0	-9-0	30	6-2	7	0-23

RAINFALL AT THE CENTRES NAMED
FROM 1897 TO 1909.

YEAR.	TRURO.		GREENWICH.		CAMBRIDGE.		LIVERPOOL.		HALIFAX.		CARLISLE.		MANCHESTER.	
	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.	Days it fell.	Inches.
1897.....	204	46.55	169	22.18	176	21.23	190	28.47	203	34.04	188	33.44	199	35.66
1898.....	177	33.29	142	18.85	161	17.77	183	25.81	196	29.01	..	..	197	29.82
1899.....	163	34.87	141	22.34	146	18.82	188	27.85	173	34.71	187	31.18	187	30.84
1900.....	212	46.16	165	23.22	167	19.71	207	32.00	215	39.00	219	39.56	203	36.82
1901.....	199	35.40	123	20.28	136	16.24	190	24.71	192	30.90	187	29.20	172	29.54
1902.....	188	36.10	159	19.34	139	15.76	200	25.77	186	27.72	216	25.52	192	26.51
1903.....	230	52.11	179	35.54	169	30.54	224	34.43	..	57.65	236	47.24	194	37.81
1904.....	203	44.59	153	20.66	165	17.57	220	30.94	..	41.82	218	28.16	207	25.10
1905.....	188	34.08	178	23.02	180	18.99	187	25.24	187	25.94	182	24.98	225	30.98
1906.....	197	39.31	161	24.74	171	22.32	197	31.20	207	33.84	209	30.00	240	32.20
1907.....	209	42.24	143	24.17	210	23.68	187	29.51	..	42.45	211	36.49	192	30.07
1908.....	182	34.04	163	23.42	191	18.12	180	31.79	184	30.65	201	33.80	185	28.23
1909.....	176	35.98	194	24.98	179	23.06	194	34.84	199	35.60	190	35.28	186	35.55

CEYLON TEA ESTATES.
PARTICULARS OF RAINFALL FOR FIVE YEARS, 1905 TO 1909, IN MONTHS.

Month.	1905.			1906.			1907.			1908.			1909.					
	MAHA-VILLA.	NUGA-WELLA.	WELLI-GANGA.	MAHA-VILLA.	NUGA-WELLA.	WELLI-GANGA.	MAHA-VILLA.	NUGA-WELLA.	WELLI-GANGA.	MAHA-VILLA.	NUGA-WELLA.	WELLI-GANGA.	MAHA-VILLA.	NUGA-WELLA.	WELLI-GANGA.			
January	Ins.	1-68	0-80	Ins.	2-46	2-27	Ins.	2-51	1-65	2-49	Ins.	5-27	6-66	4-70	Ins.	4-67	4-39	5-60
February	—	4-38	5-76	—	1-61	3-51	—	1-51	1-30	1-15	—	4-03	3-80	4-00	—	4-59	3-87	4-48
March	—	4-73	5-87	—	2-52	2-39	—	7-13	6-60	7-03	—	6-66	6-53	6-99	—	9-99	8-06	10-33
April	—	12-88	15-03	—	7-36	7-17	—	15-05	22-55	17-38	—	5-14	5-84	6-38	—	10-04	11-56	7-65
May	—	20-42	17-21	—	6-72	5-40	—	2-16	2-90	1-99	—	8-47	7-53	8-57	—	7-82	8-56	7-10
June	—	22-65	16-62	—	15-52	13-81	—	*17-88	*19-48	*16-38	—	12-11	18-33	12-47	—	24-42	27-91	23-04
July	—	13-84	7-69	—	17-27	14-58	—	*18-54	*21-33	*18-80	—	9-67	10-25	9-45	—	18-30	22-86	15-73
August	—	8-67	10-20	—	12-66	10-38	—	*15-70	*19-83	*13-71	—	4-65	5-63	4-13	—	23-65	18-99	21-83
September	—	12-62	10-63	—	5-96	4-10	—	8-41	5-79	6-32	—	16-22	22-08	18-30	—	7-95	10-75	6-70
October	—	21-53	19-03	—	26-60	33-50	—	29-04	24-02	27-35	—	9-13	9-64	9-45	—	16-96	13-99	13-45
November	—	11-75	10-75	—	10-99	13-09	—	11-34	10-62	11-73	—	2-68	7-94	2-57	—	10-01	3-17	9-92
December	—	3-24	1-80	—	9-50	9-62	—	2-19	5-06	1-99	—	13-16	11-46	14-99	—	1-86	2-00	2-13
Totals	—	138-39	121-39	—	119-17	119-82	—	131-46	141-13	126-32	—	97-19	115-69	102-00	—	140-26	142-11	127-96

* Period of South-West Monsoon, when rain is steady over the group.

THE LUNUVA (CEYLON) TEA AND RUBBER ESTATES LIMITED.
UDAPUSSELLAWA DISTRICT AVERAGE RAINFALL PER MENSEM, AS TAKEN
ON "WALDEMAR GROUP."

Month.	1905.	1906.	1907.	1908.	1909.
	Ins.	Ins.	Ins.	Ins.	Ins.
January	14.46	7.64	7.74	19.28	23.64
February	6.72	2.95	4.78	8.42	9.63
March	3.86	4.91	13.36	9.68	13.26
April	15.40	6.03	12.50	7.23	7.98
May	5.58	3.01	3.44	3.92	0.41
June	2.81	1.80	4.50	0.98	1.28
July	2.03	1.39	2.48	2.05	1.02
August	3.62	7.25	1.69	4.00	8.20
September	9.27	0.99	4.12	9.26	0.10
October	13.52	19.62	17.74	6.58	9.78
November	23.48	19.50	15.09	11.68	6.63
December	15.81	12.24	9.19	41.28	20.53
Total	116.56	87.33	96.63	124.36	102.46

HOPTON ESTATE, LUNUGALLA, CEYLON.
STATEMENT OF THE MONTHLY RAINFALL FOR FIVE YEARS, 1905 TO 1909.

Month.	1905.	1906.	1907.	1908.	1909.
	Ins.	Ins.	Ins.	Ins.	Ins.
January	8.34	2.77	3.41	10.09	3.83
February	6.46	3.53	3.28	8.53	5.64
March	6.44	4.39	17.41	11.67	8.15
April	10.56	4.05	14.58	3.54	7.87
May	9.33	5.26	3.17	6.05	5.28
June	0.58	5.45	3.77	0.60	0.85
July	2.89	3.18	2.89	3.36	1.65
August	3.98	2.95	3.77	7.36	11.94
September	4.09	8.41	3.64	7.99	0.64
October	8.12	9.24	17.41	11.05	8.94
November	21.72	17.70	9.56	6.83	6.84
December,	8.86	7.41	2.63	14.35	13.31
Total	91.37	74.34	85.52	91.42	74.94

MONTHLY RAINFALL AT MATALE, CEYLON, 1905 TO 1909.

Month.	1905.	1906.	1907.	1908.	1909.
	Ins.	Ins.	Ins.	Ins.	Ins.
January	2.76	3.13	2.48	3.91	4.24
February	1.65	—	1.60	3.87	2.69
March	3.03	—	5.11	2.00	10.26
April	10.17	12.65	13.35	4.91	10.52
May	12.99	2.15	2.15	3.97	2.25
June	8.95	4.97	10.03	4.04	5.58
July	2.55	5.07	7.01	5.00	6.29
August	1.20	7.25	3.50	0.52	10.64
September	7.95	2.70	5.58	8.62	4.52
October	10.36	22.79	16.16	11.31	9.37
November	7.63	14.05	12.30	3.98	8.77
December	6.86	8.79	3.70	19.49	3.84
Total	76.10	83.55	82.97	71.62	79.37

DAILY TIDE TABLES AT LIVERPOOL FOR THE YEAR 1911.

JANUARY.			FEBRUARY.			MARCH.			APRIL.			MAY.			JUNE.		
Date	Day	LIVERPOOL High Water.	Date	Day	LIVERPOOL High Water.	Date	Day	LIVERPOOL High Water.	Date	Day	LIVERPOOL High Water.	Date	Day	LIVERPOOL High Water.	Date	Day	LIVERPOOL High Water.
		Morn.			Aftern.			Morn.			Aftern.			Morn.			Aftern.
1	M	h m	1	T	h m	1	S	h m	1	M	h m	1	M	h m	1	T	h m
2	T	0 29	2	W	0 30	2	Th	0 18	2	T	0 54	2	Th	0 28	2	F	1 50
3	W	0 47	3	Th	0 40	3	F	0 54	3	W	1 31	3	F	1 11	3	S	2 43
4	Th	1 42	4	F	1 40	4	S	0 47	4	Th	2 12	4	S	1 58	4	Th	3 45
5	F	2 19	5	S	2 41	5	Th	1 22	5	F	2 57	5	Th	3 51	5	F	4 57
6	S	3 0	6	Th	3 21	6	F	2 35	6	S	3 53	6	F	5 15	6	S	6 14
7	Th	3 23	7	F	4 8	7	Th	2 55	7	Th	4 29	7	Th	6 0	7	Th	7 52
8	F	3 49	8	S	4 48	8	F	3 39	8	F	5 13	8	F	6 45	8	F	8 20
9	S	4 18	9	Th	5 9	9	S	4 7	9	S	6 52	9	S	8 3	9	S	9 30
10	Th	4 56	10	Th	7 50	10	Th	5 18	10	Th	8 25	10	Th	9 0	10	Th	10 9
11	F	5 22	11	F	8 32	11	F	6 52	11	F	9 30	11	F	9 43	11	F	10 25
12	S	6 31	12	S	10 13	12	S	8 32	12	S	10 13	12	S	10 19	12	S	11 5
13	Th	7 41	13	Th	10 41	13	Th	9 45	13	Th	10 50	13	Th	10 55	13	Th	11 53
14	F	8 45	14	F	11 53	14	F	10 35	14	F	11 25	14	F	11 25	14	F	12 5
15	S	10 40	15	S	11 30	15	S	11 16	15	S	11 58	15	S	11 29	15	S	13 13
16	Th	11 32	16	Th	0 34	16	Th	11 54	16	Th	0 14	16	Th	0 17	16	Th	14 14
17	F	0 22	17	F	1 11	17	F	0 12	17	F	0 44	17	F	0 49	17	F	1 25
18	S	1 8	18	S	1 46	18	S	0 28	18	S	0 59	18	S	0 33	18	S	1 43
19	Th	1 52	19	Th	2 3	19	Th	0 59	19	Th	1 14	19	Th	0 49	19	Th	2 2
20	F	2 13	20	F	2 36	20	F	1 45	20	F	1 45	20	F	1 22	20	F	2 21
21	S	2 52	21	S	3 9	21	S	1 15	21	S	2 17	21	S	1 56	21	S	3 3
22	Th	3 33	22	Th	3 47	22	Th	2 15	22	Th	2 53	22	Th	2 33	22	Th	3 38
23	F	3 54	23	F	4 9	23	F	2 46	23	F	3 41	23	F	3 20	23	F	4 25
24	S	4 18	24	S	5 2	24	S	3 3	24	S	4 49	24	S	4 20	24	S	5 31
25	Th	5 13	25	Th	6 14	25	Th	3 43	25	Th	5 31	25	Th	5 30	25	Th	6 40
26	F	6 14	26	F	7 40	26	F	4 43	26	F	6 16	26	F	6 57	26	F	7 42
27	S	7 23	27	S	8 25	27	S	5 23	27	S	7 44	27	S	8 3	27	S	8 36
28	Th	8 35	28	Th	9 4	28	Th	6 28	28	Th	8 52	28	Th	9 14	28	Th	9 51
29	F	9 36	29	F	10 47	29	F	7 42	29	F	9 58	29	F	10 15	29	F	10 16
30	S	10 34	30	S	11 22	30	S	8 54	30	S	10 13	30	S	11 0	30	S	11 9
31	Th	11 42	31	Th	11 22	31	Th	9 57	31	Th	10 50	31	Th	11 24	31	Th	11 36
		0 18			0 18			10 33			11 48			0 29			0 29
		0 0			0 0			11 44			11 28			0 55			0 55
		0 0			0 0			0			0			1 46			1 46

Garston tides 7 minutes later than Liverpool each day.

DAILY TIDE TABLES AT LIVERPOOL FOR THE YEAR 1911—continued.

JULY.			AUGUST.			SEPTEMBER.			OCTOBER.			NOVEMBER.			DECEMBER.		
Date.	Day.	LIVERPOOL High Water.		Date.	Day.	LIVERPOOL High Water.		Date.	Day.	LIVERPOOL High Water.		Date.	Day.	LIVERPOOL High Water.		Date.	Day.
		Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.		
1	S	h 3:36	m 3:54	1	F	h 4:22	m 4:51	1	S	h 4:37	m 5:17	1	W	h 6:49	m 7:31	1	F
2	S	3:27	3:54	2	W	4:24	4:50	2	W	4:36	5:17	2	Th	6:48	7:31	2	S
3	M	4:22	4:52	3	Th	5:19	5:51	3	Th	4:36	5:17	3	F	8:20	8:98	3	S
4	Th	5:24	5:56	4	F	6:25	7:00	4	F	5:35	6:16	4	S	8:56	9:22	4	M
5	F	6:26	6:57	5	S	7:36	8:12	5	W	6:41	7:23	5	Th	9:37	9:56	5	Th
6	W	7:27	7:57	6	Th	8:47	9:19	6	Th	7:43	8:23	6	F	10:17	10:38	6	F
7	Th	8:26	8:54	7	M	9:46	10:10	7	F	8:43	9:23	7	S	11:11	11:25	7	W
8	F	9:19	9:48	8	Th	10:31	10:50	8	Th	9:41	10:21	8	W	11:49	11:45	8	Th
9	S	10:5	10:25	9	W	11:31	11:28	9	M	10:49	11:31	9	Th	0:13	0:37	9	F
10	M	10:45	11:44	10	Th	11:46	11:53	10	M	11:55	11:58	10	F	0:25	0:47	10	S
11	Th	11:25	0:2	11	F	0:3	0:30	11	Th	0:43	0:30	11	W	1:10	1:33	11	S
12	W	0:19	0:87	12	S	0:36	0:52	12	W	0:47	0:30	12	Th	1:57	2:22	12	M
13	Th	1:13	1:13	13	Th	1:43	1:32	13	F	1:24	1:43	13	F	2:49	3:20	13	Th
14	F	2:25	2:25	14	M	2:45	2:38	14	Th	2:4	2:26	14	S	3:56	4:38	14	W
15	S	3:31	3:25	15	Th	3:7	3:33	15	M	3:54	3:19	15	Th	5:24	6:11	15	Th
16	M	4:44	4:44	16	F	4:4	4:42	16	Th	5:26	4:37	16	F	7:31	7:31	16	W
17	Th	5:50	5:49	17	W	5:4	5:26	17	M	6:19	5:26	17	W	8:4	8:34	17	F
18	F	6:57	6:57	18	Th	6:34	6:24	18	Th	7:9	6:14	18	Th	9:21	9:21	18	S
19	S	8:5	8:5	19	F	7:31	7:11	19	W	8:31	7:9	19	F	9:41	9:41	19	M
20	M	10:12	10:12	20	Th	8:35	8:38	20	Th	9:43	8:31	20	S	9:4	9:59	20	Th
21	Th	11:24	11:24	21	F	9:44	9:43	21	M	10:44	9:43	21	Th	10:17	10:36	21	F
22	F	12:31	12:31	22	W	10:37	10:37	22	Th	11:19	10:44	22	S	10:36	10:54	22	W
23	S	1:38	1:38	23	Th	11:24	11:46	23	M	11:52	11:36	23	Th	10:54	11:46	23	Th
24	M	2:45	2:45	24	F	12:11	12:11	24	Th	0:8	0:24	24	F	11:29	11:46	24	W
25	Th	3:52	3:52	25	S	0:29	0:38	25	W	0:40	0:8	25	W	0:20	0:37	25	S
26	F	5:0	5:0	26	Th	1:11	1:11	26	Th	1:12	0:56	26	F	0:54	1:11	26	M
27	S	6:7	6:7	27	W	2:13	2:13	27	F	1:45	1:21	27	S	1:27	1:44	27	Th
28	M	7:14	7:14	28	Th	3:13	3:13	28	Th	2:18	1:45	28	F	2:42	2:21	28	M
29	Th	8:11	8:11	29	F	4:1	4:1	29	M	3:1	2:38	29	W	3:52	3:3	29	Th
30	F	9:15	9:15	30	W	5:2	5:2	30	Th	4:0	3:28	30	Th	4:58	4:58	30	F
31	S	10:23	10:23	31	Th	6:31	6:31	31	M	5:21	4:38	31	W	5:53	5:53	31	S
		11:38	11:38							6	6			6:31	6:31		

Garston tides 7 minutes later than Liverpool each day.

DAILY TIDE TABLES AT GOOLE FOR THE YEAR 1911—continued.

JULY.			AUGUST.			SEPTEMBER.			OCTOBER.			NOVEMBER.			DECEMBER.		
Date.	Day.	GOOLE High Water.		Date.	Day.	GOOLE High Water.		Date.	Day.	GOOLE High Water.		Date.	Day.	GOOLE High Water.		Date.	Day.
		Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.			Morn.	Aftern.		
1	S	10 44	11 59	1	M	0 39	0 15	1	S	0 0	0 32	1	F	2 23	3 5	1	S
2	M	11 33	0 19	2	W	1 54	1 10	2	M	0 0	0 22	2	W	3 40	4 12	2	S
3	W	0 45	1 4	3	T	3 48	2 50	3	W	0 12	0 38	3	W	4 39	5 2	3	F
4	T	1 35	2 6	4	F	5 6	4 23	4	T	0 12	0 38	4	F	5 22	5 41	4	M
5	F	2 45	3 42	5	S	5 57	5 8	5	F	0 12	0 38	5	S	6 2	6 24	5	W
6	S	4 0	4 25	6	W	6 32	6 15	6	S	0 12	0 38	6	W	6 47	7 11	6	T
7	M	5 20	5 55	7	T	7 6	6 49	7	M	0 12	0 38	7	T	7 36	8 5	7	F
8	W	6 50	6 35	8	F	7 41	7 23	8	W	0 12	0 38	8	F	8 26	8 50	8	W
9	T	8 11	7 51	9	S	8 16	7 69	9	T	0 12	0 38	9	S	9 14	9 38	9	T
10	F	9 31	9 11	10	M	8 49	8 33	10	F	0 12	0 38	10	M	10 4	10 31	10	F
11	S	10 44	10 24	11	W	9 19	9 4	11	W	0 12	0 38	11	W	10 59	11 27	11	M
12	M	8 26	8 8	12	T	9 52	9 35	12	T	0 12	0 38	12	T	11 55		12	S
13	W	9 35	9 14	13	F	10 9	10 9	13	F	0 12	0 38	13	F	0 23	0 52	13	W
14	T	9 2	9 19	14	S	10 28	10 49	14	S	0 12	0 38	14	S	1 23	1 58	14	T
15	F	9 35	9 51	15	M	11 13	11 39	15	M	0 12	0 38	15	M	2 7	2 39	15	F
16	S	10 8	10 26	16	W	10 58	11 20	16	W	0 12	0 38	16	W	3 54	4 26	16	S
17	M	10 46	11 7	17	T	11 43	11 58	17	T	0 43	0 27	17	T	4 53	5 17	17	M
18	W	11 29	11 52	18	F	0 7	0 32	18	F	2 19	2 26	18	F	5 39	6 0	18	W
19	T	0 39	0 15	19	S	0 59	1 33	19	S	4 16	4 46	19	S	6 19	6 38	19	T
20	F	1 32	1 4	20	M	2 19	2 17	20	M	5 28	5 14	20	M	6 57	7 17	20	F
21	S	2 52	2 22	21	W	4 11	4 56	21	W	6 13	6 11	21	W	7 34	7 56	21	S
22	M	4 18	3 86	22	T	5 30	6 13	22	T	6 56	6 49	22	T	8 10	8 32	22	M
23	W	5 28	4 56	23	F	6 24	7 08	23	F	7 34	7 7	23	F	8 49	9 5	23	W
24	T	6 28	5 55	24	S	7 12	7 35	24	S	8 11	8 14	24	S	9 20	9 36	24	T
25	F	6 28	6 50	25	M	8 18	8 28	25	M	8 59	8 45	25	M	10 53	10 11	25	F
26	S	7 18	7 46	26	W	8 57	9 13	26	W	9 27	9 28	26	W	10 50	10 50	26	S
27	M	8 13	8 33	27	T	9 41	9 56	27	T	10 40	10 41	27	T	11 11	11 33	27	M
28	F	8 59	9 19	28	F	10 12	10 23	28	F	10 20	10 41	28	F	11 56		28	T
29	S	9 39	10 53	29	S	10 48	11 9	29	S	11 4	11 29	29	S	0 20	0 45	29	F
30	M	10 19	10 63	30	M	11 83	11 9	30	M	11 59	11 4	30	M	1 12	1 42	30	S
31	W	10 59	11 19	31	W	11 32	11 53	31	W	0 34	1 15	31	W	2 17	2 59	31	T

Hull tides 59 minutes earlier than Goole each day.

VALUE OF THE TOTAL IMPORTS AND EXPORTS OF
WITH PROPORTION THEREOF PER

The values of the Imports represent the cost, insurance, and freight; or,
values of the Exports represent the cost and the charges of delivering

YEARS.	TOTAL IMPORTS.		EXPORTS OF UNITED KINGDOM PRODUCE.	
	Total Value.	Proportion per Head of Population of United Kingdom.	Total Value.	Proportion per Head of Population of United Kingdom.
	£	£ s. d.	£	£ s. d.
1889	427,637,595	11 10 1	248,935,195	6 13 11
1890	420,691,997	11 4 6	263,530,585	7 0 7
1891	435,441,264	11 10 5	247,235,150	6 10 10
1892	423,793,882	11 2 3	*227,216,399	5 19 2
1893	404,688,178	10 10 3	218,259,718	5 13 5
1894	408,344,810	10 10 2	216,005,637	5 11 2
1895	416,689,658	10 12 6	226,128,246	5 15 4
1896	441,808,904	11 3 2	240,145,551	6 1 4
1897	451,028,960	11 5 7	234,219,708	5 17 2
1898	470,544,702	11 13 1	233,359,240	5 15 7
1899	485,035,583	11 17 11	†264,492,211	6 9 9
1900	523,075,163	12 14 3	291,191,996	7 1 6
1901	521,990,198	12 11 3	280,022,376	6 14 9
1902	528,391,274	12 11 10	283,423,966	6 15 1
1903	542,600,289	12 16 1	290,800,108	6 17 3
1904	551,038,628	12 17 6	300,711,040	7 0 6
1905	565,019,917	13 1 5	329,816,614	7 12 7
1906	607,888,500	13 18 6	375,575,338	8 12 0
1907	645,807,942	14 12 11	426,035,083	9 13 3
1908	592,953,487	13 6 3	377,103,824	8 9 4
1909	624,704,957	13 17 7	378,180,347	8 8 1

NOTE.—The above Accounts are exclusive of Bullion and Specie
* Tobacco manufactured in bond was included with the Exports of Foreign
has been included under the

† Inclusive of the value of ships and boats (new) with their
these Exports was not included in

MERCHANDISE INTO AND FROM THE UNITED KINGDOM,
HEAD OF TOTAL POPULATION.

when goods are consigned for sale, the latest sale value of such goods. The the goods on board the ship, and are known as the "free on board" values.

EXPORTS.		TOTAL OF IMPORTS AND EXPORTS.		YEARS.
Of Foreign and Colonial Produce.	Total Exports.	Total Value.	Proportion per Head of Population of United Kingdom.	
£	£	£	£ s. d.	
66,657,484	315,592,679	743,230,274	19 19 10	1889
64,721,533	328,252,118	748,944,115	19 19 7	1890
61,878,568	309,113,718	744,554,982	19 13 11	1891
*64,423,767	291,640,166	715,434,048	18 15 3	1892
58,878,552	277,138,270	681,826,448	17 14 3	1893
57,780,230	273,785,867	682,130,677	17 11 1	1894
59,704,161	285,832,407	702,522,065	17 18 3	1895
56,233,663	296,379,214	738,188,118	18 12 10	1896
59,954,410	294,174,118	745,203,078	18 12 9	1897
60,654,748	294,013,988	764,558,690	18 18 8	1898
65,042,447	329,534,658	814,570,241	19 19 7	1899
63,181,758	354,373,754	877,448,917	21 6 5	1900
67,841,892	347,864,268	869,854,466	20 18 8	1901
65,814,813	349,238,779	877,630,053	20 18 4	1902
69,573,564	360,373,672	902,973,961	21 6 3	1903
70,304,281	371,015,321	922,053,949	21 10 11	1904
77,779,913	407,596,527	972,616,444	22 10 1	1905
85,102,480	460,677,818	1,068,566,318	24 9 6	1906
91,942,084	517,977,167	1,163,785,109	26 7 10	1907
79,623,697	456,727,521	1,049,681,008	23 11 3	1908
91,344,819	469,525,166	1,094,230,123	26 7 10	1909

and of Foreign Merchandise transhipped under Bond and Colonial Produce prior to 1892. In that and subsequent years it head of British Produce. machinery in 1899 and subsequent years. The value of the returns prior to the year 1899.

TABLE

SHOWING THE NUMBER OF DAYS BETWEEN ANY TWO DATES; ALSO SHOWING THE NUMBER OF DAYS FROM ANY DAY THROUGHOUT THE YEAR TO THE 31ST OF DECEMBER, THE USUAL PERIOD TO WHICH INTEREST IS CALCULATED.

Jan.	JANUARY.		FEBRUARY.		MARCH.		APRIL.		MAY.		JUNE.	
	Jan. Number.	Days to Dec. 31.	Feb. Number.	Days to Dec. 31.	Mar. Number.	Days to Dec. 31.	April Number.	Days to Dec. 31.	May Number.	Days to Dec. 31.	June Number.	Days to Dec. 31.
1	1	364	1	32	1	60	1	91	1	121	1	244
2	2	363	2	33	2	61	2	92	2	122	2	243
3	3	362	3	34	3	62	3	93	3	123	3	242
4	4	361	4	35	4	63	4	94	4	124	4	241
5	5	360	5	36	5	64	5	95	5	125	5	240
6	6	359	6	37	6	65	6	96	6	126	6	239
7	7	358	7	38	7	66	7	97	7	127	7	238
8	8	357	8	39	8	67	8	98	8	128	8	237
9	9	356	9	40	9	68	9	99	9	129	9	236
10	10	355	10	41	10	69	10	100	10	130	10	235
11	11	354	11	42	11	70	11	101	11	131	11	234
12	12	353	12	43	12	71	12	102	12	132	12	233
13	13	352	13	44	13	72	13	103	13	133	13	232
14	14	351	14	45	14	73	14	104	14	134	14	231
15	15	350	15	46	15	74	15	105	15	135	15	230
16	16	349	16	47	16	75	16	106	16	136	16	229
17	17	348	17	48	17	76	17	107	17	137	17	228
18	18	347	18	49	18	77	18	108	18	138	18	227
19	19	346	19	50	19	78	19	109	19	139	19	226
20	20	345	20	51	20	79	20	110	20	140	20	225
21	21	344	21	52	21	80	21	111	21	141	21	224
22	22	343	22	53	22	81	22	112	22	142	22	223
23	23	342	23	54	23	82	23	113	23	143	23	222
24	24	341	24	55	24	83	24	114	24	144	24	221
25	25	340	25	56	25	84	25	115	25	145	25	220
26	26	339	26	57	26	85	26	116	26	146	26	219
27	27	338	27	58	27	86	27	117	27	147	27	218
28	28	337	28	59	28	87	28	118	28	148	28	217
29	29	336	29	60	29	88	29	119	29	149	29	216
30	30	335	30	61	30	89	30	120	30	150	30	215
31	31	334	31	62	31	90	31	121	31	151	31	214

TABLE
SHOWING THE NUMBER OF DAYS BETWEEN ANY TWO DATES, &c.—continued.

JULY.		AUGUST.		SEPTEMBER.		OCTOBER.		NOVEMBER.		DECEMBER.	
July Number.	Days to Dec. 31.	Aug. Number.	Days to Dec. 31.	Sept. Number.	Days to Dec. 31.	Oct. Number.	Days to Dec. 31.	Nov. Number.	Days to Dec. 31.	Dec. Number.	Days to Dec. 31.
1	182	1	213	1	244	1	274	1	305	1	335
2	183	2	214	2	245	2	275	2	306	2	336
3	184	3	215	3	246	3	276	3	307	3	337
4	185	4	216	4	247	4	277	4	308	4	338
5	186	5	217	5	248	5	278	5	309	5	339
6	187	6	218	6	249	6	279	6	310	6	340
7	188	7	219	7	250	7	280	7	311	7	341
8	189	8	220	8	251	8	281	8	312	8	342
9	190	9	221	9	252	9	282	9	313	9	343
10	191	10	222	10	253	10	283	10	314	10	344
11	192	11	223	11	254	11	284	11	315	11	345
12	193	12	224	12	255	12	285	12	316	12	346
13	194	13	225	13	256	13	286	13	317	13	347
14	195	14	226	14	257	14	287	14	318	14	348
15	196	15	227	15	258	15	288	15	319	15	349
16	197	16	228	16	259	16	289	16	320	16	350
17	198	17	229	17	260	17	290	17	321	17	351
18	199	18	230	18	261	18	291	18	322	18	352
19	200	19	231	19	262	19	292	19	323	19	353
20	201	20	232	20	263	20	293	20	324	20	354
21	202	21	233	21	264	21	294	21	325	21	355
22	203	22	234	22	265	22	295	22	326	22	356
23	204	23	235	23	266	23	296	23	327	23	357
24	205	24	236	24	267	24	297	24	328	24	358
25	206	25	237	25	268	25	298	25	329	25	359
26	207	26	238	26	269	26	299	26	330	26	360
27	208	27	239	27	270	27	300	27	331	27	361
28	209	28	240	28	271	28	301	28	332	28	362
29	210	29	241	29	272	29	302	29	333	29	363
30	211	30	242	30	273	30	303	30	334	30	364
31	212	31	243	31	274	31	304	31	335	31	365

RAILWAY ACCIDENTS.

NUMBER OF PASSENGERS REPORTED AS KILLED AND INJURED IN TRAIN ACCIDENTS, WITH THE NUMBER OF PASSENGER JOURNEYS (EXCLUSIVE OF SEASON TICKETS), FOR THE YEARS 1893 TO 1909, INCLUSIVE.

Year.	Number of Passengers Killed and Injured in Train Accidents.		Number of Passenger Journeys (exclusive of Journeys by Season-ticket Holders).*
	Killed.	Injured.	
			Millions.
1893	17	484	873.2
1894	16	347	911.4
1895	5	399	929.8
1896	5	388	980.3
1897	18	324	1,030.4
1898	25	632	1,062.9
1899	14	693	1,106.7
1900	16	863	1,142.3
1901 .....	..	476	1,172.4
1902	6	732	1,188.2
1903	25	769	1,195.3
1904	6	534	1,198.8
1905	39	396	1,199.0
1906	58	631	1,240.3
1907	18	534	1,259.5
1908 .....	..	283	1,278.0
1909	1	390	1,264.8

* The number of annual season tickets issued in 1909 was about 729,000.

NOTE.—Down to the year 1895 persons other than passengers and servants who were killed and injured in train accidents were included in one heading as passengers and others, and cannot be separated here. These, however, form a very small proportion of the numbers given. From the year 1896 inclusive the figures are for passengers only.

The average number of fatalities to passengers during the 30 years previous to 1908 was 22. The total casualties to passengers from these accidents were 283 in 1908 as compared with an average of 668 in the preceding 30 years. In the 30 years ending with 1907, 1 passenger was killed on the average in every 41,000,000 journeys and one injured in every 1,400,000 as compared with none killed and 1 in 4,500,000 injured in 1908. In the fifteen years ending with 1908, 1 passenger was killed on the average in every 57,000,000 journeys and one injured in every 2,000,000 as compared with one in 1,264,800,000 killed and 1 in 3,200,000 injured in 1909. The risk is really less than these figures indicate, since they take no account of the journeys of season-ticket holders, the number of whom has greatly increased in recent years.

TABLE SHOWING THE NUMBER OF DAYS FROM ANY DAY OF ONE MONTH TO THE SAME DAY OF ANY OTHER MONTH.

NUMBER OF DAYS FROM DAY TO DAY.

FROM TO	JAN.	FEB.	MAR.	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.
JANUARY ..	365	31	59	90	120	151	181	212	243	273	304	334
FEBRUARY..	334	365	28	59	89	120	150	181	212	242	273	303
MARCH....	306	337	365	31	61	92	122	153	184	214	245	275
APRIL.....	275	306	334	365	30	61	91	122	153	183	214	244
MAY	245	276	304	335	365	31	61	92	123	153	184	214
JUNE.....	214	245	273	304	334	365	30	61	92	122	153	183
JULY.....	184	215	243	274	304	335	365	31	62	92	123	153
AUGUST ...	153	184	212	243	273	304	334	365	31	61	92	122
SEPTEMBER	122	153	181	212	242	273	303	334	365	30	61	91
OCTOBER ..	92	123	151	182	212	243	273	304	335	365	31	61
NOVEMBER.	61	92	120	151	181	212	242	273	304	334	365	30
DECEMBER.	31	62	90	121	151	182	212	243	274	304	335	365

Example of Use of Table:—To find the number of days from 16th August to 27th February. Find August in the side column and February at the top; the number at the intersection, viz., 184, is the number of days from 16th August to 16th February; and 11 (the difference between 16 and 27), and the sum 195 is the number required. Similarly, the number from 16th August to 5th February is 184 less 11, or 173.

TERMS AND ABBREVIATIONS COMMONLY USED IN BUSINESS.

A/cAccount.
 CCurrency.
 \$A dollar.
 E. E.Errors excepted.
 E. & O. E. ..Errors and omissions
 excepted.
 F. O. B.Free on board (delivered
 on deck without expense to the
 ship).
 F. P. A.Free of particular
 average.
 INST.....Present month.
 PROX.Next month.
 ULT.....Last month.
 D/DDays after date.
 M/D.....Months after date.

D/S.....Days after sight.
 %.....Per cent.
 @ ₧ lbAt per pound.
 B/L.....Bill of lading.
 AD VALOREM ..According to value.
 AFFIDAVITStatement on oath.
 AFFIRMATION..Statement without an
 oath.
 AGIOThe premium borne
 by a better sort of money above
 an inferior.
 ASSETSA term for property in
 contradistinction to liabilities.
 BANCO.....A continental term
 for bank money at Hamburg
 and other places.

DEAD FREIGHT.—The damage payable by one who engages to load a ship fully, and fails to do so.

DEVIATION, in marine insurance, is that divergence from the voyage insured which releases the underwriter from his risk.

DISCOUNT.—An allowance made for payment of money before due.

POLICY.—The document containing the contract of insurance. A *Valued Policy* is when the interest insured is valued. An *Open Policy* is one in which the amount is left for subsequent proof. In an open policy where the value shipped does not equal the value insured, the difference is termed *over insurance*; and the proportionable amount of premium returnable to the insurer is called a *return for short interest*.

PRIMAGE.—A small allowance for the shipmaster's care of goods, now generally included in the freight.

PRO RATA.—Payment in proportion to the various interests concerned.

QUID PRO QUO.—Giving one thing for another.

RESPONDENTIA.—A contract of loan by which goods in a ship are hypothecated to the lender, as in bottomry.

ULLAGE.—The quantity a cask wants of being full.

**PRINCIPAL ARTICLES OF THE CALENDAR,
FOR THE YEAR 1911.**

Golden Number..... 12	Dominical Letter..... A
Solar Cycle 16	Roman Indiction 9
Epaet 30	

Year 6624 of the Julian Period.

- „ 1915 from the Birth of Christ.
- „ 2664 „ „ Foundation of Rome according to Varron.
- „ 7419 of the World (Constantinopolitan account).
- „ 7403 „ „ (Alexandrian account).
- „ 5672 of the Jewish Era commences on September 23rd, 1911.
- „ 1329 of the Mahommedan Era commences on January 2nd, 1911, and 1330 on December 22nd, 1911.

Ramadán (Month of Abstinence observed by the Turks) commences on August 26th, 1911.

FIXED AND MOVABLE FESTIVALS, ANNIVERSARIES, ETC.

Epiphany .....Jan. 6	Ascension Day .....May 25
Septuagesima Sunday .....Feb. 12	George V. born (1865) .....June 3
Quinquagesima Sunday „ 26	Pentecost—Whit Sunday.... „ 4
Ash Wednesday.....Mar. 1	Trinity Sunday „ 11
First Sunday in Lent „ 5	St. John Baptist—Midsummer
St. Patrick „ 17	Day „ 24
Lady Day „ 25	St. Michael—Michaelmas Day Sept. 29
Palm Sunday.....April 9	St. Andrew „ 30
Good Friday „ 14	Christmas Day (Monday)....Dec. 25
Easter Sunday „ 16	

THE FOUR QUARTERS OF THE YEAR.

	H.	M.
Spring Quarter begins March 21st	5	54 afternoon.
Summer „ „ June 22nd.....	1	35 afternoon.
Autumn „ „ September 24th	4	18 morning.
Winter „ „ December 22nd	10	54 afternoon.

BANK HOLIDAYS. LAW SITTINGS. ECLIPSES.

REGISTERS OF BIRTHS, MARRIAGES, AND DEATHS.

These are now kept at Somerset House, and may be searched on payment of the fee of one shilling. If a certified copy of any entry be required, the charge for that, in addition to the shilling for the search, is two shillings and sevenpence, which includes a penny for stamp duty. The registers contain an entry of births, deaths, and marriages since 1st July, 1837.

BANK HOLIDAYS, 1911.

ENGLAND.

Easter Monday	April	17
Whit Monday.....	June	5
First Monday in August.....	August	7
Boxing Day (Tuesday).....	December	26

SCOTLAND.

New Year	January	2
Good Friday	April	14
First Monday in May.....	May	1
First Monday in August.....	August	7
Boxing Day	December	26

LAW SITTINGS, 1911.

	Begin		End	
Hilary Sittings.....	January 11	.....	April	12
Easter "	April 26	.....	June	2
Trinity "	June 13	.....	July	31
Michael. "	Oct. 12	.....	December	23

ECLIPSES, 1911.

In the year 1911 there will be two Eclipses of the Sun and two Penumbra Eclipses of the Moon:—

- A Total Eclipse of the Sun, April 29th, invisible at Greenwich.
- A Penumbra Eclipse of the Moon, May 13th, partly visible at Greenwich.
- An Annular Eclipse of the Sun, October 22nd, invisible at Greenwich.
- A Penumbra Eclipse of the Moon, November 6th, partly visible at Greenwich.

CALENDAR FOR 1911.

January.					February.					March.				
S	1	8	15	22 29	S	...	5	12	19 26	S	...	5	12	19 26
M	2	9	16	23 30	M	...	6	13	20 27	M	...	6	13	20 27
Tu	3	10	17	24 31	Tu	...	7	14	21 28	Tu	...	7	14	21 28
W	4	11	18	25 ...	W	1	8	15	22 ...	W	1	8	15	22 29
Th	5	12	19	26 ...	Th	2	9	16	23 ...	Th	2	9	16	23 30
F	6	13	20	27 ...	F	3	10	17	24 ...	F	3	10	17	24 31
S	7	14	21	28 ...	S	4	11	18	25 ...	S	4	11	18	25 ...
April.					May.					June.				
S	...	2	9	16 23 30	S	...	7	14	21 28	S	...	4	11	18 25
M	...	3	10	17 24 ...	M	1	8	15	22 29	M	...	5	12	19 26
Tu	...	4	11	18 25 ...	Tu	2	9	16	23 30	Tu	...	6	13	20 27
W	...	5	12	19 26 ...	W	3	10	17	24 31	W	...	7	14	21 28
Th	...	6	13	20 27 ...	Th	4	11	18	25 ...	Th	1	8	15	22 29
F	...	7	14	21 28 ...	F	5	12	19	26 ...	F	2	9	16	23 30
S	1	8	15	22 29 ...	S	6	13	20	27 ...	S	3	10	17	24 ...
July.					August.					September.				
S	...	2	9	16 23 30	S	...	6	13	20 27	S	...	3	10	17 24
M	...	3	10	17 24 31	M	...	7	14	21 28	M	...	4	11	18 25
Tu	...	4	11	18 25 ...	Tu	1	8	15	22 29	Tu	...	5	12	19 26
W	...	5	12	19 26 ...	W	2	9	16	23 30	W	...	6	13	20 27
Th	...	6	13	20 27 ...	Th	3	10	17	24 31	Th	...	7	14	21 28
F	...	7	14	21 28 ...	F	4	11	18	25 ...	F	1	8	15	22 29
S	1	8	15	22 29 ...	S	5	12	19	26 ...	S	2	9	16	23 30
October.					November.					December.				
S	1	8	15	22 29	S	...	5	12	19 26	S	...	3	10	17 24 31
M	2	9	16	23 30	M	...	6	13	20 27	M	...	4	11	18 25 ...
Tu	3	10	17	24 31	Tu	...	7	14	21 28	Tu	...	5	12	19 26 ...
W	4	11	18	25 ...	W	1	8	15	22 29	W	...	6	13	20 27 ...
Th	5	12	19	26 ...	Th	2	9	16	23 30	Th	...	7	14	21 28 ...
F	6	13	20	27 ...	F	3	10	17	24 ...	F	1	8	15	22 29 ...
S	7	14	21	28 ...	S	4	11	18	25 ...	S	2	9	16	23 30 ...

CONTRIBUTIONS

WHICH HAVE APPEARED IN THE CO-OPERATIVE WHOLESALE
SOCIETIES' "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Acland, A. H. D.—Education of Co-operators and Citizens	1885	420
Acland, A. H. D.—Secondary Education	1885	426
Adams, The late Mr. John	1900	425
Africa; Europe and England in, or the Development of the Dark Continent.—By H. DE B. GIBBINS, M.A., F.R.G.S.....	1895	345
African Developments, Recent.—By J. HOWARD REED	1905	171
Agriculture, Co-operation as Applied to.—By Prof. JAMES LONG	1899	409
Agriculture, Co-operation in its Application to.—By G. HINES	1887	210
Agriculture, Co-operative.—By BOLTON KING.....	1885	187
Agriculture, Co-operative, applied to Market Gardening and Fruit Culture.—By the Editor of <i>The Agricultural Economist</i>	1885	194
Agriculture, Possibilities of British, under Free Trade.—By JAMES LONG	1905	265
Aims and Ideals of the German Workers.—By ED. BERNSTEIN	1907	225
Alden, Percy, M.A., M.L.S.B.—The Unemployed Problem	1904	163
Alden, Percy, M.A.—Labour Colonies	1906	175
Alden, Percy, M.P.—Child Life and Labour.....	1909	135
American Immigration Laws.—By EDWARD PORRITT	1894	171
American Tariffs.—By EDWARD PORRITT	1897	202
American Shipbuilding.—By EDWARD PORRITT	1902	221
Anti-Co-operative Movement, the Private Traders'. By JAMES DEANS	1899	269
Arnold, Arthur.—The Land and the People	1887	184
Articles Consumed by Co-operators, The Growth and Manufacture of	1885	146
Art to Labour, The Relations of.—By WM. MORRIS	1890	371

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Art, The Co-operative Movement in Relation to Literature and.—By A. E. FLETCHER	1911	199
Association v. Competition.—By H. W. MACROSTY, B.A.	1900	223
Australasia as a Contributor to the World's Supplies.—By R. L. NASH	1902	301
Bailey, H. R.—Advantages and Necessity of a Co-operative Wholesale Centre of Supply, as established in the Organisation of the English and Scottish Wholesale Societies	1889	377
Ballot, The	1886	232
Bate, John H.—The Development of the Insurance Business as a Field for Co-operative Enterprise..	1908	213
Belgium and the Methods of the Belgians in Applying Co-operative Principles and Practice. By JAMES JOHNSTON	1908	295
Belloc, Hilaire, M.P.—The Place of a Peasantry in Modern Civilisation	1910	279
Bernstein, Ed.—Aims and Ideals of the German Workers	1907	225
Billson, Alfred, M.P.—Taxation of Land Values...	1899	330
Binney, The late Mr. George	1906	347
B. J., L. B.—Co-operative Wholesale Societies and their Relations to Retail Co-operative Societies...	1896	209
B. J., L. B.—Future Financial Development of the Co-operative Movement	1899	166
B. J., L. B.—Possibilities of International Co-operative Trade	1898	257
B. J., L. B.—Retail Co-operation and the Relations between the Individual and the Store.....	1896	199
B. J., L. B.—The Position of Co-operation in other Lands	1901	379
Blatchford, Robert.—Land Nationalisation	1898	241
Boot and Shoe Making: As it Was and As it Is.—By AN OLD CRAFT	1889	328
Bourne, H. R. Fox.—Natives under British Rule...	1904	239
Bradbury, Fred.—The Woollen Industry, Historically and Commercially Considered	1900	253
Branford, Victor V., M.A.—Electricity: Past, Present, Future	1896	253

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
British Budget-Making.—By L. G. CHIOZZA MONEY, M.P.	1910	299
British Colonial Policy, The Development of, During the Nineteenth and Twentieth Centuries.—By L. KNOWLES, Litt.D.	1908	242
British Trade, The Course of.—By GEO. HOWELL, F.S.S., M.P.	1893	210
British Trade, Industrial Conflicts and	1886	285
Broadbent, Albert, F.S.S., F.R.H.S.—Wheat Growing, Milling, and Baking.....	1904	285
Brocklehurst, F., M.A.—Recent Democratic Legis- lation	1904	185
Brown, The Late Mr. W. H.	1908	312
Budget and Taxation.—By W. M. J. WILLIAMS ...	1902	139
Budget-Making, British.—By L. G. CHIOZZA MONEY, M.P.	1910	299
Burns, John, M.P.—Risks and Casualties of Labour.	1899	383
Burt, T., M.P.—Trade Unions and the Working Classes.....	1885	374
Burton, F. G.—Advantages of Co-operative over Municipal and State Management in Produc- tion and Distribution	1897	303
Business Life, Universities and.—By Professor S. J. CHAPMAN.....	1905	149
Callie, J. W. S.—War Armaments of Europe.....	1898	324
Campbell, D.—The Scottish Co-operative Whole- sale Society Limited, and its Productive Departments	1896	323
Canada in 1898.—By EDWARD PORRITT.....	1899	356
Canada, The Awakening of.—By A. E. FLETCHER..	1904	263
Can the Empire Feed its People?—By JAMES LONG..	1893	595
Capital, The World's Accumulation of.—By T. LLOYD	1893	507
Capitalism and Democracy, The Conflict of.—By PERCY REDFERN.....	1910	191
Carpenter, Edward.—The Awakening of China ...	1907	177
Casartelli, Rev. L. C., Ph.D., M.A.—Commercial Geography	1889	191
Casualties of Labour, Risks and.—By JOHN BURNS, M.P.	1899	383

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Cattle, Breeding and Feeding of Horses and.—By D. JOHNSON.....	1888	347
Chapman, W. W., F.S.S., M.R.A.S.E., &c.—The British Islands: Their Resources in Live Stock..	1903	245
Chapman, Prof. S. J.—Universities and Business Life	1905	149
Chapman, S. J., M.A., M.Com.—Some Principles of Social Reform.....	1909	229
Charities and their Administration.—By GEORGE HOWELL, F.S.S., M.P.	1895	175
Child Life and Labour.—By PERCY ALDEN, M.P....	1909	135
China, Awakening of.—By EDWARD CARPENTER ...	1907	177
Christian Socialism, Modern, from 1848.—By the Rev. J. GLASSE, M.A., D.D.....	1897	172
Citizens, Education of Co-operators and.—By A. H. D. ACLAND	1885	420
Citizenship, Education in.—By HENRY DYER, C.E., M.A., D.Sc.	1894	286
Citizenship, Geography and History for Economics and.—By Professor PATRICK GEDDES.....	1895	485
Civic Duties.—By DAVID G. RITCHIE, M.A.	1898	163
Civil Service Stores	1887	247
Civil Lists, Crown Lands and.—By W. M. THOMPSON	1902	316
Clay, the late Joseph.....	1902	356
Coal and Coal Mining.—By D. M. STEVENSON and W. E. GARRETT FISHER, M.A.....	1897	450
Coates, Albert.—The Great Social Awakening of the Ottoman Empire.....	1910	243
Cocoa, Tea, Coffee, and.—By J. R. JACKSON, A.L.S. Illustrated by J. ALLEN.....	1893	339
Collier's Charter, The: The Eight Hours Day and what it means.—By F. H. ROSE	1909	269
Colonial Empire and Emigration, Our	1885	243
Colonial Policy, The Development of British, during the Nineteenth and Twentieth Cen- turies.—By L. KNOWLES, Litt.D.	1908	242
Colonies Adapted for Permanent Homes	1885	259
Colonies Adapted for Temporary Residence only ...	1885	322
Colonies, Labour.—By PERCY ALDEN.....	1906	175
Commerce and Trade, Fluctuations in.—By GEO. HOWELL, F.S.S., M.P.	1890	161
Commercial Geography.—By Rev. L. C. CASARTELLI, Ph.D., M.A.....	1889	191

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Commercial and Industrial History, Sketches from. By H. DE B. GIBBINS, M.A.....	1892	279
Common Lands, The Enclosure of	1885	461
Commons, Lords' and, in Legislation, Specially as regards Finance.—By W. M. J. WILLIAMS	1911	177
Communities, Ideal.—By W. C. J.	1886	151
Company Frauds and Parliamentary Inactivity.— By J. G. SWIFT MACNEILL, Q.C., M.P.	1900	169
Competition, Foreign, and its Influence on Home Industries.—By J. A. HOBSON.....	1899	197
Competition, Foreign, in the East.—By HOLT S. HALLETT, C.E.	1893	371
Condition of Labour, The.—By G. H. WOOD, F.S.S.	1902	247
Conciliation Boards, Wages and.—By W. REES JEFFREYS.....	1903	291
Constitution, The English: Its Origin and Growth. By H. DUNCKLEY, M.A., LL.D.	1891	129
Co-operation: An Alternative to Socialism.—By FREDERICK ROCKELL.....	1909	182
Co-operation and Education.—By Rev. T. G. DAVIES.....	1888	308
Co-operation and the Poor.—By J. C. GRAY.....	1902	111
Co-operation in its Application to Agriculture.—By G. HINES	1887	210
Co-operation in other Lands.—By H. W. WOLFF...	1903	223
Co-operation in other Lands, The Position of.—By B. J., L. B.	1901	379
Co-operation in Italy.—By BOLTON KING	1902	165
Co-operation as Applied to Agriculture.—By JAMES LONG	1899	409
Co-operation, Eminent Men on	1887	233
Co-operation: Its Spread and Power.—By T. SWANN.....	1888	125
Co-operation in its Relation to other Forms of Col- lectivism.—By A. E. FLETCHER	1899	224
Co-operation, Productive: Its Principles and Methods.—By H. W. MACROSTY, B.A.....	1903	161
Co-operation, Retail, and the Relations between the Individual and the Store.—By B. J., L. B....	1896	199
Co-operation, Valuable Opinions on	1888	337
Co-operation v. Socialism.—By Prof. P. GEDDES ...	1888	285

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Co-operation, Some Aspects of Continental and Colonial.—By the Rev. T. G. GARDINER.....	1897	499
Co-operation, Socialism and.—By H. SNELL.....	1906	149
Co-operation and Currency Reform.—By MICHAEL FLURSCHEIM	1898	210
Co-operation in Denmark, more particularly Co-operative Agriculture.—By ERIK GIVSKOV.....	1905	241
Co-operation of Consumers.—By T. TWEDELL, J.P.	1908	135
Co-operative Agriculture.—By BOLTON KING.....	1885	187
Co-operative Agriculture Applied to Market Gardening and Fruit Culture.—By the Editor of <i>The Agricultural Economist</i>	1885	194
Co-operative Movement, Anti-, Private Traders'.—By JAMES DEANS	1899	269
Co-operative Enterprise, The Development of the Insurance Business as a Field for.—By JOHN H. BATE	1908	213
Co-operative Efforts, Early	1886	86
Co-operative Movement, Future Financial Development of.—By B. J., L. B.	1899	166
Co-operative Movement in Relation to Literature and Art, The.—By A. E. FLETCHER	1911	199
Co-operative Societies, Law Cases Affecting.—By HENRY HARWOOD	1895	530
Co-operative, The Advantages of, over Municipal and State Management in Production and Distribution.—By F. G. BURTON.....	1897	303
Co-operative Principles and Practice, Belgium and the Methods of the Belgians in Applying.—By JAMES JOHNSTON	1908	295
Co-operative Production.—By H. SLATTER, J.P. ...	1886	188
Co-operative Trade, The Possibilities of International.—By B. J., L. B.	1898	257
Co-operative Wholesale Centre of Supply, The Advantages and Necessity of a, as Established in the Organisation of the English and Scottish Wholesale Societies.—By H. R. BAILEY	1889	377
Co-operative Wholesale Societies, The, and their Relations to the Retail Co-operative Societies.—By B. J., L. B.	1896	209
Co-operative Wholesale Societies' Tea Estates.....	1903	359

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Co-operative Wholesale Society, The Productive Departments of the	1892	430
Co-operative Wholesale Society, Progress and Present Position of the	1899	445
Co-operative Wholesale Society, The Scottish, and its Productive Departments.—By DAVID CAMPBELL	1896	323
Co-operative Societies, The System of Credit as practised by.—By J. C. GRAY	1889	344
Co-operators, Education of, and Citizens.—By A. H. D. ACLAND.....	1885	420
Co-operators, The Growth and Manufacture of Articles Consumed by	1885	146
Cotton Industry, Past, Present, and Prospective, A Sketch of British.—By J. C. FIELDING	1887	313
Cotton Kingdom, The New.—By EDWARD PORRITT	1895	241
Cotton, Empire-Grown.—By EDMUND D. MOREL... ..	1904	145
Cotton Mill Towns of New England.—By EDWARD PORRITT	1900	195
Cotton Growing Within the British Empire.—By J. HOWARD REED, F.R.G.S.....	1911	151
Cows' Milk, On the Production of, and the Diseases Caused by its Use.—By J. NIVEN, M.A., M.B. (Cantab.).....	1897	282
Creameries, Irish.—By W. L. STOKES	1897	419
Credit as practised by Co-operative Societies.—By J. C. GRAY	1889	344
Crown Lands and Civil Lists.—By W. M. THOMPSON	1902	316
Culture.—By R. D. ROBERTS	1885	424
Currency Reform and Co-operation.—By MICHAEL FLURSCHEIM	1898	210
Dairy Farming in Sweden	1888	277
Dairy Produce, Our Trade in.—By JAS. LONG	1892	360
Davies, Rev. T. G.—Co-operation and Education... ..	1888	308
Deans, James.—Private Traders' Anti-Co-operative Movement	1899	269
Democracy and Foreign Policy.—By J. RAMSAY MACDONALD, M.P.	1907	157

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Democracy, The Conflict of Capitalism and.—By PERCY REDFERN.....	191C	191
Democratic Legislation, Recent.—By F. BROCKLEHURST, M.A.	1904	185
Denmark, Co-operation in, more particularly Co-operative Agriculture.—By ERIK GIVSKOV.....	1905	241
Depopulation, Rural: Its Cause and Cure.—By A. E. FLETCHER	1906	129
Destitution, A National Crusade Against.—By SIDNEY and BEATRICE WEBB	1910	143
Distribution, The Advantages of Co-operative over Municipal and State Management in Production and.—By F. G. BURTON.....	1897	303
Distributive Co-operation, One Outcome of	1886	194
Domestic Economy of the British Home.—By MARGARET MC.MILLAN	1907	256
Dunckley, Henry, M.A., LL.D.—The English Constitution: Its Origin and Growth	1891	129
Dunckley, Henry, M.A., LL.D.—The South Sea Bubble.....	1892	243
Dunckley, Henry, M.A., LL.D.—Military and Naval Forces of the World and their Cost.....	1893	427
Dunckley, Henry, M.A., LL.D.—Stock Exchanges: Their Origin and History	1893	171
Dunckley, Henry, M.A., LL.D.—History and Effects of the Privileged Classes in Civilised Communities	1894	262
Dunckley, Henry, M.A., LL.D.—Would the Nationalisation of Railways be of Advantage to the Country?.....	1895	203
Dyer, Henry, C.E., M.A., D.Sc.—Influence of Modern Industry on Social and Economic Conditions	1892	145
Dyer, Henry, C.E., M.A., D.Sc.—Education in Citizenship	1894	286
Dyer, Henry, C.E., M.A., D.Sc.—Some Lessons from Japan	1908	146
Eastern Markets, Development of.—By HOLT S. HALLETT, C.E.	1890	308

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Economics and Citizenship, Geography and History for.—By Professor PATRICK GEDDES	1895	485
Economic Conditions, Influence of Modern Industry on Social and.—By H. DYER, C.E., M.A., D.Sc...	1892	145
Education in Citizenship.—By HENRY DYER, C.E., M.A., D.Sc.....	1894	286
Education in England and Wales in 1902.—By Dr. MACNAMARA, M.P.	1903	139
Education of Co-operators and Citizens.—By A. H. D. ACLAND	1885	420
Education, Co-operation and.—By Rev. T. G. DAVIES.....	1888	308
Education, Higher.—By F. STORR	1885	437
Education of the People, The.—By Rev. J. HIRST HOLLOWELL	1892	319
Education, Primary, in England.—By Dr. J. WATTS	1885	393
Education, The Royal Commission on.—By H. SLATTER, J.P.....	1889	334
Education, Secondary.—By A. H. D. ACLAND	1885	426
Education, Needs of Secondary.—By H. DE B. GIBBINS, M.A.	1900	143
Education, Statistics of Expenditure of Public Money on	1885	443
Education, Technical, at Home and Abroad.—By Rev. J. HIRST HOLLOWELL	1894	439
Education: The Problem To-day.—By MARGARET Mc.MILLAN.....	1904	313
Educational Movements in England and Scotland, A Survey of Working-class.—By ALBERT MANSBRIDGE.....	1906	259
Edwards, Joseph.—The Fraudulent Relations of Land and Taxation: Their Responsibility for the Long-continued Existence of Radically Unjust Social Conditions.....	1911	219
Egypt under Lord Cromer.—By J. HOWARD REED.	1909	204
Eight Hours Day, The, and what it means, The Collier's Charter.—By F. H. ROSE.....	1909	269
Electricity: Light and Power.—By M. HOLROYD SMITH, M.I.M.E., M.S.T.E. and E., &c.	1889	204
Electricity: Past, Present, Future.—By VICTOR V. BRANFORD M.A.....	1896	253
Emigration, The Advantages of.—By G. J. HOLYOAKE	1885	245

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Emigration Our Colonial Empire and Empire, Can the, Feed its People?—By Professor	1885	243
JAMES LONG	1893	595
England, Land Tenure in.—By Professor J. E. THOROLD ROGERS	1889	167
English Constitution, The: Its Origin and Growth. By H. DUNCKLEY, M.A., LL.D.	1891	129
English Industry up to the Beginning of the Present Century, A Short Outline of the Growth of.—By H. DE B. GIBBINS, B.A.....	1890	273
English Labour, A Century-and-a-half of.—By Pro- fessor J. E. THOROLD ROGERS, M.P.	1885	327
Englishmen in the World of Labour.—By B. J., L. B.	1887	270
Europe and England in Africa; or the Development of the Dark Continent.—By H. DE B. GIBBINS, M.A., F.R.G.S.	1895	345
Evans, Sparke, J.P.—Leather	1889	322
Everett, R. L., M.P.—Old Age Pensions	1893	464
Evolution and Work of the Scots Parliament, The. By WILLIAM WALLACE, M.A.	1897	331
Expenditure and Taxation of the United Kingdom, 1875–1900, The.—By W. M. J. WILLIAMS.....	1901	345
Factory Legislation in the United States.—By EDWARD PORRITT	1896	180
Factories, Sweating in Indian, and Workshops.— By HOLT S. HALLETT, C.E.	1891	199
Fibre Supply, The World's.—By J. R. JACKSON, A.L.S.	1897	228
Fielding, J. C.—British Cotton Industry; Past, Present, and Prospective, A Sketch of	1887	313
Fisher, W. E. Garrett, M.A.—Coal and Coal Mining.....	1897	450
Fishing Industries of the United Kingdom.—By CHAS. E. FRYER	1893	561
Fletcher, A. E.—Co-operation in its Relation to other Forms of Collectivism.....	1899	224
Fletcher, A. E.—The Utilisation of Waste Lands...	1901	211
Fletcher, A. E.—The Awakening of Canada	1904	263

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Fletcher, A. E.—Rural Depopulation: Its Cause and Cure	1906	129
Fletcher, A. E.—The Co-operative Movement in Relation to Literature and Art	1911	199
Flour, Wheat	1888	332
Flürscheim, Michael.—Currency Reform and Co-operation	1898	210
Food of the People, The.—By T. OLIVER, M.A., M.D., F.R.C.P.	1896	147
Food Products, New, with Suggestions on the Introduction and Cultivation in Britain or the British Colonies of New and Little Known Fruits and Vegetables.—By J. R. JACKSON, A.L.S. Illustrated by J. ALLEN	1895	279
Foreign Trade, The Relative Values of our Home and our.—By T. LLOYD	1895	312
Foreign Competition in the East.—By HOLT S. HALLETT, C.E.	1893	371
Foreign Competition and Its Influence on Home Industries.—By J. A. HOBSON	1899	197
Freedom, Popular, The Birth of, in England.—By W. C. J.	1886	250
Free Trade, Possibilities of British Agriculture under.—By JAMES LONG	1905	265
French and German Socialism.—By LAURENCE GRONLUND	1886	138
Fruit Culture, Co-operative Agriculture applied to Market Gardening, &c.—By the Editor of <i>The Agricultural Economist</i>	1885	194
Fruit-Growing Industry, Our.—By G. T. TURNER.	1889	366
Fryer, Charles E.—Fishing Industries of the United Kingdom	1893	561
Furniture Woods, with Suggestions for the Introduction of New Kinds.—By J. R. JACKSON, A.L.S. Illustrated by J. ALLEN	1894	349
Gardiner, Rev. T. G.—Some Aspects of Continental and Colonial Co-operation	1897	499
Geddes, Prof. Patrick.—Co-operation v. Socialism...	1888	285
Geddes, Prof. Patrick.—Geography and History for Economics and Citizenship	1895	485

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Geography, Commercial.—By Rev. L. C. CASARTELLI, Ph.D., M.A.....	1889	191
Geography and History for Economics and Citizenship.—By Professor PATRICK GEDDES	1895	485
German Socialism, French and.—By LAURENCE GRONLUND	1886	138
German Workers, Aims and Ideals of.—By ED. BERNSTEIN	1907	225
Gibbins, H. de B., M.A.—A Short Outline of the Growth of English Industry up to the Beginning of the Present Century	1890	273
Gibbins, H. de B., M.A.—Sketches from Commercial and Industrial History	1892	279
Gibbins, H. de B., M.A.—The Needs of Secondary Education	1900	143
Givskov, Erik.—Co-operation in Denmark, more particularly Co-operative Agriculture	1905	241
Givskov, Erik.—Home Industries and Small Farming	1906	237
Givskov, Erik.—Parisian Market Gardening.....	1910	219
Glasgow, The Rise and Progress of Industries of. By ROBERT LEGGATT.....	1891	347
Glasse, Rev. J., M.A., D.D.—Modern Christian Socialism from 1848	1897	172
Glover, T. R.—Insurance, and what is worth knowing about it	1888	264
Gold Fields of South Africa, The.—By J. HOWARD REED	1907	133
Goodey, the late Mr. J. F.	1911	264
Government, Local, and Taxation.—By GEORGE HOWELL, F.S.S.	1897	395
Grain Trade, The Position of the World's.—By G. T. TURNER	1888	237
Gray, J. C.—The System of Credit as practised by Co-operative Societies	1889	344
Gray J. C.—Co-operation and the Poor	1902	111
Green, J. E., F.I.C., F.C.S.—Soap	1891	288
Grey, Sir E.—Payment of Members of Parliament	1892	345
Gronlund, Laurence.—Social Experiments in United States	1886	116
Gronlund, Laurence.—Socialism, French and German	1886	138

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Gums, Resins, Balsams, and Rubbers.—By J. R. JACKSON. Illustrated by J. ALLEN	1899	297
Hallett, Holt S., C.E.—India and its Neighbours...	1895	378
Hallett, Holt S., C.E.—Development of Eastern Markets	1890	308
Hallett, Holt S., C.E.—Sweating in Indian Factories and Workshops	1891	199
Hallett, Holt S., C.E.—Foreign Competition in the East	1893	371
Hallett, Holt S., C.E.—Indian Taxation: Ancient and Modern	1897	254
Hardie, J. Keir, M.P.—Towards Municipal Socialism	1901	289
Hardie, J. Keir, M.P.—The Perils of Property.....	1906	299
Harvey, J. W.—Inland Navigation.....	1888	127
Harwood, Henry.—Law Cases Affecting Co-operative Societies.....	1895	530
Health and Long Life, Sanitation.—By H. PITMAN	1896	374
Hewins, W. A. S.—The National Debt: Its Origin, Growth, and the Methods which have been Adopted from time to time for its Reduction ...)	1889	227
Hibbert, The late Emanuel	1896	416
Hines, G.—Twelve Years of School Work in Ipswich	1885	411
Hines, G.—Co-operation in its Application to Agriculture	1887	210
History of Milling.—By R. WITHERINGTON	1887	304
History of the Travelling Tax.—By G. J. HOLYOAKE	1901	231
History, Geography and, for Economics and Citizenship.—By Professor PATRICK GEDDES.....	1895	485
Hobson, J. A.—The Problem of the Unemployed...	1896	351
Hobson, J.A.—Foreign Competition and its Effects on Home Industries	1899	197
Hobson, J. A.—The Industrial Future of South Africa	1901	269
Hobson, J. A.—Ruskin and Working-class Movements	1905	199
Hollowell, Rev. J. Hirst.—The Education of the People	1892	319

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Hollowell, Rev. J. Hirst.—Technical Education at Home and Abroad	1894	439
Hollowell, Rev. J. Hirst.—School System of the United States	1902	279
Holyoake, G. J.—The Advantages of Emigration...	1885	245
Holyoake, G. J.—History of the Travelling Tax ...	1901	231
Home and Our Foreign Trade, The Relative Values of our.—By T. LLOYD	1895	312
Home Industries and Small Farming.—By ERIK GIVSKOV	1906	237
Horses and Cattle, Breeding and Feeding of.—By D. JOHNSON.....	1888	347
Hosiery Trade, The.—By ANTHONY MUNDELLA ...	1893	479
Housing of the Working Classes	1886	203
Housing Problem in the Towns, The.—By C. M. KNOWLES.....	1901	309
Howell, George, F.S.S., M.P.—Trade Unions: Their Origin, Rise, Progress, and Work	1885	352
Howell, George, F.S.S., M.P.—Great Strikes: Their Origin, Cost, and Results	1889	266
Howell, George, F.S.S., M.P.—Fluctuations in Commerce and Trade	1890	161
Howell, George, F.S.S., M.P.—Pauperism: Its Nature and Extent, its Causes and Remedies ...	1890	187
Howell, George, F.S.S., M.P.—Industrial London.	1891	163
Howell, George, F.S.S., M.P.—Rich Richer and the Poor Poorer: An Essay on the Distribution of Wealth	1892	191
Howell, George, F.S.S., M.P.—The Course of British Trade	1893	210
Howell, George, F.S.S., M.P.—A Century of Industrial and Social Legislation.....	1894	198
Howell, George, F.S.S., M.P.—Charities and their Administration	1895	175
Howell, George, F.S.S., M.P.—Taxation: How Raised and how Expended	1896	232
Howell, George, F.S.S., M.P.—Local Government and Taxation	1897	395
Howell, George.—The Taff Vale Case: Its History, its Gravity, and its Lessons.....	1904	123
Hughes, Spencer Leigh.—Westminster; or, Parliament and its Work	1909	160

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Hughes, Thos., Q.C.—Rugby Tennessee	1885	254
Hughes, the late Judge.....	1897	511
Ideal Communities.—By W. C. J.	1886	151
Income Tax, Reform of the.—By W. M. J. WILLIAMS	1908	189
India and its Neighbours.—By HOLT S. HALLETT, C.E.	1895	378
Indian Factories and Workshops, Sweating in.—By HOLT S. HALLETT, C.E.	1891	199
Indian Famine and its Lessons, The.—By VAUGHAN NASH	1901	163
Indian Taxation, Ancient and Modern.—By HOLT S. HALLETT, C.E.	1897	254
Industrial Conditions at Home and Abroad.—By J. M. KNIGHT, F.S.S.....	1906	307
Industrial Conflicts and British Trade.....	1886	285
Industrial Future of South Africa, The.—By J. A. HOBSON	1901	269
Industrial History, Sketches from Commercial.—By H. DE B. GIBBINS, M.A.	1892	279
Industrial Progress, The Recent History of.—By R. S. WATSON.....	1891	308
Industrial and Provident Societies : The Legislation Relating thereto.—By E. V. NEALE	1887	344
Industrial Evolution, The Continued : Its Bearing on the Labour Question.—By J. M. KNIGHT.....	1907	276
Industrial London.—By GEO. HOWELL, F.S.S., M.P.....	1891	163
Industrial and Social Legislation, A Century of.— By GEORGE HOWELL, F.S.S., M.P.	1894	198
Industrial Mortality, Some Aspects of.—By VAUGHAN NASH	1894	314
Industries of Glasgow, The Rise and Progress of. By ROBERT LEGGATT.....	1891	347
Industries, Fishing, of the United Kingdom.—By CHARLES E. FRYER	1893	561
Industries, Home, and Small Farming.—By ERIK GIVSKOV	1906	237
Industry, English, up to the beginning of the Present Century, A Short Outline of the Growth of.—By H. DE B. GIBBINS, M.A.	1890	273

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Industries, Foreign Competition and its Influence on Home.—By J. A. HOBSON	1899	197
Influence of Modern Industry on Social and Economic Conditions.—By H. DYER, C.E., M.A., D.Sc.	1892	145
Influence of the Production of the Precious Metals on Industry and Trade, The.—By Professor J. S. NICHOLSON, M.A., D.Sc.....	1895	456
Influence of the Land Laws upon the Prosperity of the People.—By Professor JAMES LONG.....	1895	422
Inland Navigation.—By J. W. HARVEY.....	1888	127
Insurance, and what is worth knowing about it.—By T. R. GLOVER.....	1888	264
Insurance Business, The Development of the, as a Field for Co-operative Enterprise.—By JOHN H. BATE	1908	213
International Co-operative Trade, The Possibilities of.—By B. J., L. B.	1898	257
Irish Creameries.—By W. L. STOKES.....	1897	419
Irlam Soap Works.....	1896	388
Irving, The late Mr. Robert	1905	341
Italy, Co-operation in.—By BOLTON KING	1902	165
Jackson, J. R., A.L.S.—Tea, Coffee, and Cocoa ...	1893	339
Jackson, J. R., A.L.S.—Furniture Woods, with Suggestions for the Introduction of New Kinds.	1894	349
Jackson, J. R., A.L.S.—New Food Products, with Suggestions on the Introduction and Cultivation in Britain or the British Colonies of New and Little Known Fruits and Vegetables	1895	279
Jackson, J. R., A.L.S.—The World's Fibre Supply.	1897	228
Jackson, J. R., A.L.S.—Tobacco, its History, Culture, and Uses	1898	183
Jackson, J. R., A.L.S.—Gums, Resins, &c.....	1899	297
Jackson, J. R., A.L.S.—Sugar, Botanically and Commercially Considered.....	1900	391
Jackson, J. R., A.L.S.—Rice, Sago, and Tapioca: Commercially and Botanically Considered	1901	135
Japan, Some Lessons from.—By HENRY DYER, C.E., M.A., D.Sc.....	1908	146

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Jeffreys, W. Rees.—Wages and Conciliation Boards	1903	291
Johnson, D.—Breeding and Feeding of Horses and Cattle	1888	347
Johnston, James. — Belgium and the Methods of the Belgians in Applying Co-operative Principles and Practice	1908	295
King, Bolton.—Co-operative Agriculture	1885	187
King, Bolton.—Co-operation in Italy.....	1902	165
Knight, J. M., F.S.S.—Railway Rates and Charges	1900	357
Knight, J. M., F.S.S.—The Growth and Incidence of Municipal Expenditure.....	1905	285
Knight, J. M., F.S.S.—Industrial Conditions at Home and Abroad.....	1906	307
Knight, J. M., F.S.S.—The Continued Industrial Evolution: Its Bearing on the Labour Question..	1907	276
Knowles, C. M.—The Housing Problem in the Towns	1901	309
Knowles, L., Litt.D.—The Development of British Colonial Policy during the Nineteenth and Twentieth Centuries	1908	242
Kropotkin, P.—What Man can Obtain from the Land	1897	358
Labour Colonies.—By PERCY ALDEN	1906	175
Labour, Relations of Art to.—By WM. MORRIS.....	1890	371
Labour Statistics, Articles from Bureau of	1886	218
Labour, Risks and Casualties of.—By JOHN BURNS, M.P.....	1899	383
Labour, Condition of.—By GEORGE H. WOOD, F.S.S.	1902	247
Land Laws, Influence of the, upon the Prosperity of the People.—By Professor JAMES LONG.....	1895	422
Land and the People, The.—By ARTHUR ARNOLD...	1887	184
Land and Taxation, The Fraudulent Relations of: Their Responsibility for the Long-continued Existence of Radically Unjust Social Conditions. —By JOSEPH EDWARDS	1911	219
Land Nationalisation.—By A. J. OGILVY.....	1890	131
Land Nationalisation.—By ROBERT BLATCHFORD...	1898	241
Land Settlement for Workmen.—By JAMES LONG..	1903	321

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Land Tenure in England.—By Professor J. E. THOROLD ROGERS	1889	167
Land, What Man can Obtain from the.—By P. KROPOTKIN	1897	358
Land Values, Taxation of.—By A. BILLSON	1899	330
Lands, The Enclosure of Common	1885	461
Laurie, Professor S. S.—The University and the People, and the University of the Future	1894	380
Law Cases Affecting Co-operative Societies.—By HENRY HARWOOD	1895	530
Law, The History of the Poor.—By GRAHAM WALLAS	1894	262
Leather.—By SPARKE EVANS, J.P.	1889	322
Leggatt, Robert.—The Rise and Progress of the Industries of Glasgow	1891	347
Legislation, Factory, in the United States.—By EDWARD PORRITT.....	1896	180
Legislation, Industrial and Provident Societies.—By E. V. NEALE.....	1887	344
Legislation, A Century of Industrial and Social.—By G. HOWELL, F.S.S., M.P.	1894	198
Legislation, For Direct.—By A. M. THOMPSON	1900	311
Legislation, Recent Democratic.—By F. BROCKLEHURST, M.A.	1904	185
Live Stock, The British Islands: Their Resources in.—By W. W. CHAPMAN, F.S.S., M.R.A.S.E., &c.	1903	245
Lloyd, T.—The World's Accumulation of Capital ..	1893	507
Lloyd, T.—The Relative Values of our Home and our Foreign Trade.....	1895	312
Local Government and Taxation.—By GEORGE HOWELL, F.S.S., M.P.	1897	395
London, Industrial.—By GEO. HOWELL, F.S.S., M.P.	1891	163
London School Board.—By the Hon. E. LYULPH STANLEY, M.P.	1885	404
Long, Professor James.—The Sources of our Meat Supply.....	1891	380
Long, Professor James.—Can the Empire Feed its People?	1893	595
Long, Professor James.—Soil, and What it will Grow	1894	397
Long, Professor James.—Influence of the Land Laws upon the Prosperity of the People.....	1895	422

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Long, Professor James.—Co-operation as Applied to Agriculture.....	1899	409
Long, Professor James.—Land Settlement for Workmen	1903	321
Long, Professor James.—Possibilities of British Agriculture under Free Trade	1905	265
Long, Professor James.—The English Village: What it is, and what it ought to be.....	1907	203
Long Life, Sanitation, Health, and.—By H. PITMAN.	1896	374
Lords and Commons in Legislation, Specially as regards Finance.—By W. M. J. WILLIAMS	1911	177
Lownds, The late James	1896	415
Macdonald, J. Ramsay, M.P.—Democracy and Foreign Policy	1907	157
Machinery and Industry, The Possibilities of, and Some of their Probable Results on Social and Economic Conditions	1893	301
Machinery, Shoe: Its Effects on Wages and Cost of Production.—By AN OLD CRAFT.....	1890	383
Macnamara, Dr., M.P.—Education in England and Wales in 1902.....	1903	139
Macneill, J. G. Swift, Q.C., M.P.—Company Frauds and Parliamentary Inactivity	1900	169
Macrosty, H. W., B.A.—Association v. Competition	1900	223
Macrosty, H. W., B.A.—Productive Co-operation: Its Principles and Methods	1903	161
Manchester School Board.—By HENRY SLATTER, J.P.	1885	405
Manchester Ship Canal, An Account of the Origin and Development of the	1889	389
Mansbridge, Albert.—From Primary School to University	1909	297
Mansbridge, Albert.—A Survey of Working-class Educational Movements in England and Scotland	1906	259
Market Gardening, Parisian.—By ERIK GIVSKOV...	1910	219
Marshall, Alfred.—Theories and Facts About Wages	1885	379
Massingham, H. W.—The Press and its Message...	1907	169

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Maxwell, Wm., J.P.—The late John Thomas Whitehead Mitchell, J.P.....	1896	392
Maxwell, J. S.—Tramways and Municipalisation...	1902	185
Mc.Millan, Margaret.—Education: The Problem To-day.....	1904	313
Mc.Millan, Margaret.—Domestic Economy of the British Home.....	1907	256
Meat Supply, The Sources of Our.—By Professor JAMES LONG.....	1891	380
Melbourne and its District.—By W. NUTTALL.....	1888	194
Members of Parliament, Payment of.—By Sir E. GREY.....	1892	345
Members of Parliament, Payment of: A Historical Note.—By A. H. WORTHINGTON.....	1893	555
Merchant Shipping Bill, The.....	1885	239
Merchant Shipping, Sketch of the Rise and Progress of.....	1885	198
Military and Naval Forces of the World and their Cost.—By H. DUNCKLEY, M.A., LL.D.	1893	427
Milling, History of.—By R. WITHERINGTON.....	1887	304
Mining Royalties.—By Professor J. E. C. MUNRO.....	1891	269
Mitchell, J.P., the late John Thomas Whitehead.—By Wm. MAXWELL, J.P.	1896	392
Modern Christian Socialism from 1848.—By the Rev. J. GLASSE, M.A., D.D.....	1897	172
Money.—By Professor J. S. NICHOLSON.....	1887	137
Money, L. G. Chiozza, M.P.—Railways and the Nation.....	1909	249
Money, L. G. Chiozza, M.P.—Sweating: Its Cause and Cure.....	1908	270
Money, L. G. Chiozza, M.P.—British Budget-Making.....	1910	299
Morel, Edmund D.—Empire-Grown Cotton.....	1904	145
Mortality, Some Aspects of Industrial.—By VAUGHAN NASH.....	1894	314
Morris, Wm.—Relations of Art to Labour.....	1890	371
Movements and Reforms of the Nineteenth Century, Social.—By G. H. WOOD, F.S.S.....	1903	193
Mundella, Anthony.—The Hosiery Trade.....	1893	479
Municipal Socialism, Some Facts and Considerations about.—By SYDNEY WEBB, LL.B.....	1896	286

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Municipal Socialism, Towards.—By J. KEIR HARDIE, M.P.....	1901	289
Municipal and State Management in Production and Distribution, The Advantages of Co-operative over.—By F. G. BURTON.....	1897	303
Municipalisation, Tramways and.—By J. SHAW MAXWELL	1902	185
Municipal Expenditure, the Growth and Incidence of.—By J. MARTIN KNIGHT, F.S.S.	1905	285
Munro, J. E. C.—Mining Royalties.....	1891	269
Murphy, W. S.—Robert Owen as a Social Reformer.....	1903	111
Nash, Vaughan.—Some Aspects of Industrial Mortality	1894	314
Nash, Vaughan.—The Indian Famine and its Lessons	1901	163
Nash, R. L.—Australasia as a Contributor to the World's Supplies	1902	301
Nation, Railways and the.—By L. G. CHIOZZA MONEY, M.P.	1909	249
Nation, The Railways for the.—By G. H. PERRIS, F.S.S.	1898	283
National Debt, The: Its Origin, Growth, and the Methods which have been Adopted from time to time for its Reduction.—By W. A. S. HEWINS...)	1889	227
National Expenditure Accounts and Audits.—By W. E. SNELL	1888	315
Nationalisation, Land.—By A. J. OGILVY	1890	131
Nationalisation, Land.—By ROBERT BLATCHFORD.	1898	241
Nationalisation, Would the, of Railways be of Advantage to the Country?—By H. DUNCKLEY, M.A., LL.D.....)	1895	203
Natives under British Rule.—By H. R. FOX BOURNE	1904	239
Naval, Military and, Forces of the World, and their Cost.—By H. DUNCKLEY, M.A., LL.D.	1893	427
Navigation, Inland.—By J. W. HARVEY.....	1888	127
Neale, E. V.—The Legislation Relating to Industrial and Provident Societies	1887	344

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Newman, P. L., B.A., F.I.A.—Superannuation.....	1898	349
New Food Products, with Suggestions on the Introduction and Cultivation in Britain or the British Colonies of New and Little Known Fruits and Vegetables.—By J. R. JACKSON; A.L.S. Illustrated by J. ALLEN.....	1895	279
Nicholson, Professor J. S., M.A., D.Sc.—Money ...	1887	137
Nicholson, Professor J. S., M.A., D.Sc.—The Influence of the Production of the Precious Metals on Industry and Trade	1895	456
Niven, J., M.A., M.B. (Cantab.)—On the Production of Cows' Milk and the Diseases Caused by its Use	1897	282
North, The late Mr. Alfred	1906	347
Nuttall, W.—Melbourne and its District	1888	194
Ogilvy, A. J.—Land Nationalisation	1890	131
Old-Age Pensions.—By R. L. EVERETT, M.P.	1893	464
Oliver, T., M.A., M.D., F.R.C.P.—The Food of the People	1896	147
On the Production of Cows' Milk and the Diseases Caused by its Use.—By J. NIVEN, M.A., M.B. (Cantab.)	1897	282
Ottoman Empire, The Great Social Awakening of the.—By ALBERT COATES.....	1910	243
Owen, Robert, as a Social Reformer.—By W. S. MURPHY	1903	111
Parisian Market Gardening.—By ERIK GIVSKOV ...	1910	219
Parliament and its Work, Westminster; or.—By SPENCER LEIGH HUGHES	1909	160
Parliament, The Evolution and Work of the Scots. By WILLIAM WALLACE, M.A.	1897	331
Pauperism: Its Nature and Extent, its Causes and Remedies.—By GEORGE HOWELL, F.S.S., M.P.	1890	187
Payment of Members of Parliament.—By Sir E. GREY	1892	345
Payment of Members of Parliament: A Historical Note.—By A. H. WORTHINGTON	1893	555

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Peasantry in Modern Civilisation, The Place of a.— By HILAIRE BELLOC, M.P.	1910	279
Pensions and the Poor Law.—By W. M. J. WILLIAMS	1910	169
Pensions, Old-Age.—By R. L. EVERETT, M.P.	1893	464
People, Influence of the Land Laws upon the Prosperity of the.—By Professor JAMES LONG...	1895	422
People, The Land and the.—By ARTHUR ARNOLD...	1887	184
People, The University and the, and the University of the Future.—By Professor S. S. LAURIE	1894	380
Perris, G. H., F.S.S.—The Railways for the Nation	1898	283
Phonography, Spelling Reform and.—By H. PITMAN	1890	236
Physical Deterioration: Its Causes and Conse- quences.—By Rev. W. G. EDWARDS REES, M.A. ...	1908	167
Piggott, A. E., F.S.A.A.—Silk: Its History and its Industries	1893	686
Pitman, Henry.—Spelling Reform and Phonography	1890	236
Pitman, Henry.—Sanitation, Health, and Long Life	1896	374
Political Economy, The Working Classes and	1886	279
Poor Law, Pensions and the.—By W. M. J. WILLIAMS	1910	169
Poor Law, History of the.—By GRAHAM WALLAS..	1894	262
Poor Poorer, Rich Richer and the: An Essay on the Distribution of Wealth.—By GEO. HOWELL, F.S.S., M.P.	1892	191
Poor, Co-operation and the.—By J. C. GRAY.....	1902	111
Popular Discontent	1886	80
Popular Freedom in England, The Birth of.—By W. C. J.	1886	250
Popular Power: A People's Party	1886	238
Porritt, Edward.—American Immigration Laws ...	1894	171
Porritt, Edward.—The New Cotton Kingdom	1895	241
Porritt, Edward.—Factory Legislation in the United States	1896	180
Porritt, Edward.—American Tariffs	1897	202
Porritt, Edward.—Canada in 1898	1899	356
Porritt, Edward.—Cotton Mill Towns of New England	1900	195
Porritt, Edward.—The United States in 1900	1901	185
Porritt, Edward.—American Shipbuilding	1902	221

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Position of Co-operation in other Lands, The.—By B. J., L.B.	1901	379
Possibilities of International Co-operative Trade, The.—By B. J., L.B.....	1898	257
Possibilities of Machinery and Industry, and some of their Probable Results on Social and Economic Conditions, The	1893	301
Press and its Message.—By H. W. MASSINGHAM....	1907	169
Primary School to University, From.—By ALBERT MANSBRIDGE	1909	297
Printing, The Origin and Growth of the Art of.—By H. SLATTER, J.P.....	1893	285
Privileged Classes in Civilised Communities, The History and Effects of.—By H. DUNCKLEY, M.A., LL.D.....	1894	262
Production, Co-operative.—By HENRY SLATTER, J.P.	1886	188
Production of Cows' Milk, On the, and the Diseases Caused by its Use.—By J. NIVEN, M.A., M.B. (Cantab.)	1897	282
Production, The Influence of the, of the Precious Metals on Industry and Trade.—By Professor J. S. NICHOLSON, M.A., D.Sc.....	1895	456
Production and Distribution, The Advantages of Co-operative over Municipal and State Management in.—By F. G. BURTON	1897	303
Productive Co-operation: Its Principles and Methods.—By H. W. MACROSTY, B.A.	1903	161
Productive Departments of the C.W.S., The.....	1892	430
Productive Departments, The Scottish Co-operative Wholesale Society Limited and its.—By D. CAMPBELL	1896	323
Progress of Society, The	1886	77
Progress and Present Position of the C.W.S.....	1899	445
Progress, The Recent History of Industrial.—By R. S. WATSON.....	1891	308
Property, The Perils of.—By J. KEIR HARDIE, M.P.....	1906	299
Prosperity of the People, The Influence of the Land Laws upon the.—By Professor JAMES LONG.....	1895	422
Provident, Industrial and, Societies: The Legislation Relating thereto.—By E. V. NEALE	1887	344

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Railways and the Nation.—By L. G. CHIOZZA MONEY, M.P.	1909	249
Railways for the Nation, The.—By G. H. PERRIS, F.S.S.	1898	283
Railways, Would the Nationalisation of, be of Advantage to the Country?—By H. DUNCKLEY, M.A., LL.D.....	1895	203
Railway Rates and Charges.—By J. M. KNIGHT, F.S.S.	1900	357
Rating	1889	312
Rating System, Some Recent Modifications of Our. By WM. J. WILLIAMS	1899	249
Redfern, Percy.—The Conflict of Capitalism and Democracy	1910	191
Redfern, Percy.—The Social Teaching of Tolstoy ..	1906	202
Referendum, The Case Against the, with Special Reference to the United Kingdom.—By LILIAN TOMN	1900	337
Reed, J. Howard, F.R.G.S.—Cotton Growing Within the British Empire	1911	151
Reed, J. Howard.—Egypt under Lord Cromer.....	1909	204
Reed, J. Howard.—Recent African Developments..	1905	171
Reed, J. Howard.—The Gold Fields of South Africa	1907	133
Rees, Rev. W. G. Edwards, M.A.—Physical Deterioration: Its Causes and Consequences ...	1908	167
Retail Co-operation and the Relations between the Individual and the Store.—By B. J., L. B.....	1896	199
Rice, Sago, and Tapioca: Commercially and Botanically Considered.—By J. R. JACKSON, A.L.S. Illustrated by J. ALLEN	1901	135
Rich Richer and the Poor Poorer: An Essay on the Distribution of Wealth.—By G. HOWELL, F.S.S., M.P.	1892	191
Rings, Trusts, and Syndicates.—By W. E. SNELL... Risks and Casualties of Labour.—By JOHN BURNS, M.P.	1890	209
Ritchie, David G., M.A.—Civic Duties	1898	163
Roberts, R. D.—Culture	1885	424
Rochdale School Board.....	1885	407
Rochdale Society of Equitable Pioneers, First Rules of the	1895	544

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Rockell, Frederick.—Co-operation: An Alternative to Socialism	1909	182
Roden Estate of C.W.S.	1900	421
Rogers, Professor J. E. Thorold.—Land Tenure in England	1889	167
Rose, F. H.—Collier's Charter, The: The Eight Hours Day, and what it means	1909	269
Royal Commission on Education, The.—By H. SLATTER, J.P.....	1889	334
Royalties, Mining.—By Professor J. E. C. MUNRO.	1891	269
Rugby Tennessee.—By THOS. HUGHES, Q.C.....	1885	254
Rural Depopulation: Its Cause and Cure.—By A. E. FLETCHER	1906	129
Ruskin and Working-class Movements.—By J. A. HOBSON	1905	199
Russia, the Industrial Situation in.—By W. A. SUTHERLAND	1905	213
Sanitation, Health, and Long Life.—By H. PITMAN	1896	374
Sanitation, The Economic Aspect of.....	1888	182
School Board, London.—By the Hon. E. LYULPH STANLEY, M.P.....	1885	404
School Board, Manchester.—By HENRY SLATTER, J.P.	1885	405
School Board, Rochdale	1885	407
School Board, Sheffield.—By THOS. SWANN	1885	409
School Work in Ipswich, Twelve Years of.—By G. HINES	1885	411
School System of the United States.—By Rev. J. HIRST HOLLOWELL	1902	279
Scots Parliament, The Evolution and Work of the. By WILLIAM WALLACE, M.A.	1897	331
Scottish Wholesale Societies, The Advantages and Necessity of a Co-operative Wholesale Centre of Supply, as Established in the Organisation of the English and.—By H. R. BAILEY	1889	377
Scottish Co-operative Wholesale Society Limited, The, and its Productive Departments.—By D. CAMPBELL.....	1896	323
Scotton, The late Mr. Amos.....	1905	343

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Settlement, Land, for Workmen.—By Prof. JAMES LONG	1903	321
Shipbuilding, American.—By EDWARD PORRITT ...	1902	221
Shoe Machinery: Its Effect on Wages and Cost of Production.—By AN OLD CRAFT.....	1890	383
Silk: Its History and its Industries.—By A. E. PRIGGOTT, F.S.A.A.	1893	686
Slagg, John, M.P.—Technical Instruction.....	1885	413
Slatter, Henry, J.P.—School Board, Manchester ...	1885	405
Slatter, Henry, J.P.—Co-operative Production.....	1886	188
Slatter, Henry, J.P.—The Royal Commission on Education	1889	334
Slatter, Henry, J.P.—The Origin and Growth of the Art of Printing.....	1893	285
Smith, M. Holroyd, M.I.M.E., M.S.T.E., and E., &c. Electricity: Light and Power	1889	204
Snell, W. E.—Rings, Trusts, and Syndicates	1890	209
Snell, H.—Socialism and Co-operation	1906	149
Soap.—By J. E. GREEN, F.I.C., F.C.S.	1891	288
Soap Works, Irlam	1896	388
Social Reform, Some Principles of.—By S. J. CHAPMAN, M.A., M.Com.	1909	229
Social Legislation, A Century of Industrial and.—By GEORGE HOWELL, F.S.S., M.P.	1894	198
Social Movements and Reforms of the Nineteenth Century.—By G. H. WOOD, F.S.S.	1903	193
Social and Economic Conditions, Influence of Modern Industry on.—By HENRY DYER, C.E., M.A., D.Sc.	1892	145
Social Experiments in the United States.—By LAURENCE GRONLUND	1886	116
Socialism, Co-operation: An Alternative to.—By FREDERICK ROCKELL.....	1909	182
Socialism and Co-operation.—By H. SNELL.....	1906	149
Socialism, Co-operation <i>v.</i> —By Professor PATRICK GEDDES	1888	285
Socialism: French and German.—By LAURENCE GRONLUND	1886	138
Socialism, Modern Christian, from 1848.—By the Rev. J. GLASSE, M.A., D.D.	1897	172
Socialism, Towards Municipal.—By J. KEIR HARDIE, M.P.....	1901	289

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Society, The Progress of.....	1886	77
Soil, and What it will Grow.—By Professor JAMES LONG	1894	397
South Africa, The Industrial Future of.—By J. A. HOBSON	1901	269
South Africa, The Gold Fields of.—By J. HOWARD REED	1907	133
South Sea Bubble, The.—By HENRY DUNCKLEY, M.A., LL.D.....	1892	243
Spelling Reform and Phonography.—By HENRY PITMAN	1890	236
Stanley, Hon. E. Lyulph, M.P.—School Board, London	1885	404
Statistics of Trade Unions	1885	360
Statistics, Articles from Bureau of Labour.....	1886	218
Stevenson, D. M.—Coal and Coal Mining	1897	450
Stock Exchanges: Their Origin and History.—By HENRY DUNCKLEY, M.A., LL.D.	1893	171
Stoker, The late Wm.	1903	356
Stokes, W. L.—Irish Creameries	1897	419
Stores: Retail and Wholesale	1886	185
Storr, F.—Higher Education	1885	437
Strikes, Great, Their Origin, Cost, and Results.—By GEORGE HOWELL, F.S.S., M.P.	1889	266
Sugar, Botanically and Commercially Considered.) —By J. R. JACKSON, A.L.S. Illustrated by J. ALLEN	1900	391
Sugar Question in 1902.—By W. M. J. WILLIAMS..	1903	267
Superannuation.—By P. L. NEWMAN, B.A., F.I.A..	1898	349
Sutherland, W. A.—The Industrial Situation in Russia	1905	213
Sutherland, The late Mr. G.....	1905	345
Swann, Thomas.—School Board, Sheffield	1885	409
Swann, Thomas.—Co-operation: Its Spread and Power	1888	125
Swann, The late Mr. Thomas	1900	427
Sweating in Indian Factories and Workshops.—By HOLT S. HALLETT, C.E.	1891	199
Sweating: Its Cause and Cure.—By L. G. CHIOZZA MONEY, M.P.	1908	270
Sweden, Dairy Farming in	1888	277
Syndicates, Rings, Trusts, &c.—By W. E. SNELL. .	1890	209

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Taff Vale Case, The: Its History, its Gravity, and its Lessons.—By GEORGE HOWELL	1904	123
Tariffs, American.—By EDWARD PORRITT	1897	202
Taxation, Indian, Ancient and Modern.—By HOLT S. HALLETT, C.E.	1897	254
Taxation of Land Values.—By ALFRED BILLSON, M.P.	1899	330
Taxation: How Raised and how Expended.—By GEORGE HOWELL, F.S.S., M.P.	1896	232
Taxation, Local Government and.—By GEORGE HOWELL, F.S.S., M.P.	1897	395
Taxation, A Just Basis of.—By FREDERICK VERINDER	1900	285
Taxation, Budget and.—By W. M. J. WILLIAMS ...	1902	139
Taxation, The Fraudulent Relations of Land and: } Their Responsibility for the Long-continued } Existence of Radically Unjust Social Conditions. } —By JOSEPH EDWARDS	1911	219
Tea, Coffee, and Cocoa.—By J. R. JACKSON, A.L.S. Illustrated by J. ALLEN	1893	339
Tea Estates, The C.W.S.	1903	359
Technical Education at Home and Abroad.—By Rev. J. HIRST HOLLOWELL	1894	439
Technical Instruction.—By JOHN SLAGG, M.P.	1885	413
Tennessee Rugby.—By THOS. HUGHES, Q.C.	1885	254
Thompson, A. M.—For Direct Legislation.....	1900	311
Thompson, W. M.—Crown Lands and Civil Lists.....	1902	316
Tobacco, its History, Culture, and Uses.—By J. R. JACKSON, A.L.S. Illustrated by J. ALLEN	1898	183
Tolstoy, The Social Teaching of.—By PERCY REDFERN	1906	202
Tomn, Lilian.—The Case Against the Referendum, with Special Reference to the United Kingdom	1900	337
Towards Municipal Socialism.—By J. KEIR HARDIE, M.P.	1901	289
Trade, British, The Course of.—By GEORGE HOWELL, F.S.S., M.P.	1893	210
Trade, British, Industrial Conflicts and	1886	285
Trade, Fluctuations in Commerce and.—By GEORGE HOWELL, F.S.S., M.P.	1890	161

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Trade, The Possibilities of International Co-operative.—By B. J., L. B.....	1898	257
Trade, The Relative Values of Our Home and Our Foreign.—By T. LLOYD.....	1895	312
Trade, The Hosiery.—By ANTHONY MUNDELLA.....	1893	479
Trade Policy? Shall we Change our.—By W. M. J. WILLIAMS.....	1905	125
Trade Unions, Statistics of.....	1885	360
Trade Unions: Their Origin, Rise, Progress, and Work.—By GEORGE HOWELL, F.S.S., M.P.....	1885	352
Trade Unions and the Working Classes.—By T. BURT, M.P.....	1885	374
Trade Unionism in its Permanent Effects upon the Worker.....	1886	267
Tramways and Municipalisation. — By J. S. MAXWELL.....	1902	185
Travelling Tax, History of the.—By G. J. HOLYOAKE.....	1901	231
Trusts and Syndicates, Rings.—By W. E. SNELL... ..	1890	209
Turner, G. T.—Our Fruit-Growing Industry.....	1889	366
Turner, G. T.—Position of the World's Grain Trade.....	1888	237
Tutt, The late Mr. R. H.	1905	339
Tweddell, T., J.P.—Co-operation of Consumers ...	1908	135
Unemployed, The Problem of the.—By J. A. HOBSON.....	1896	351
Unemployed Problem, The.—By PERCY ALDEN, M.A., M.L.S.B.	1904	163
United States in 1900, The.—By E. PORRITT.....	1901	185
United States, School System of the.—By Rev. J. HIRST HOLLOWELL.....	1902	279
Universities and Business Life.—By Professor S. J. CHAPMAN.....	1905	149
University, From Primary School to.—By ALBERT MANSBRIDGE.....	1909	297
University and the People, and the University of the Future, The.—By Professor S. S. LAURIE.....	1894	380
Utilisation of Waste Lands, The.—By A. E. FLETCHER.....	1901	211

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Verinder, F.—A Just Basis of Taxation	1900	285
Village, The English: What it is, and what it ought to be.—By Professor JAMES LONG	1907	203
Wages, Theories and Facts about.—By ALFRED MARSHALL	1885	379
Wages and Conciliation Boards.—By W. REES JEFFREYS.....	1903	291
Wages and Prices since the Industrial Revolution, A Glance at.—By G. H. WOOD, F.S.S.	1901	244
Wallace, William, M.A.—The Evolution and Work of the Scots Parliament	1897	331
Wallas, Graham.—The History of the Poor Law...	1894	262
War Armaments of Europe, The.—By J. W. S. CALLIE.....	1898	324
Waste Lands, The Utilisation of.—By A. E. FLETCHER	1901	211
Watson, R. S.—The Recent History of Industrial Progress	1891	308
Watts, Dr. J., Primary Education in England	1885	393
W. C. J.—Ideal Communities	1886	151
W. C. J.—The Birth of Popular Freedom in England	1886	250
Webb, Sidney, LL.B.—The Condition of the Working Classes in Great Britain in 1842 and 1892	1893	537
Webb, Sidney, LL.B.—Some Facts and Considerations about Municipal Socialism	1896	286
Webb, Sidney and Beatrice.—A National Crusade Against Destitution	1910	143
Westminster; or, Parliament and its Work.—By SPENCER LEIGH HUGHES	1909	160
Wheat Flour	1888	332
Wheat Growing, Milling, and Baking.—By ALBERT BROADBENT, F.S.S., F.R.H.S.	1904	285
"Wholesale," The, of To-day	1902	337
Williams, W. M. J.—Some Recent Modifications of Our Rating System	1899	249
Williams, W. M. J.—The Expenditure and Taxation of the United Kingdom, 1875-1900	1901	345
Williams, W. M. J.—Budget and Taxation	1902	139

CONTRIBUTIONS TO THE "ANNUAL" FROM 1885 TO 1911.

Title of Article.	"Annual."	Page.
Williams, W. M. J.—The Sugar Question in 1902..	1903	267
Williams, W. M. J.—Shall we Change our Trade Policy?	1905	125
Williams, W. M. J.—Reform of the Income Tax ...	1908	189
Williams, W. M. J.—Pensions and the Poor Law	1910	169
Williams, W. M. J.—Lords and Commons in Legislation, Specially as regards Finance	1911	177
Witherington, R.—History of Milling	1887	304
Wood, G. H., F.S.S.—A Glance at Wages and Prices since the Industrial Revolution.....	1901	244
Wood, G. H., F.S.S., The Condition of Labour.....	1902	247
Wood, G. H., F.S.S.—Social Movements and Reforms of the Nineteenth Century.....	1903	193
Wood, G. H., F.S.S.—An Outline of the History of the Employment of Women and Children in Industry	1904	209
Woods, Furniture, with Suggestions for the Introduction of New Kinds.—By J. R. JACKSON, A.L.S. Illustrated by J. ALLEN	1894	349
Woollen Industry, Historically and Commercially Considered.—By FRED BRADBURY	1900	253
Wolff, H. W.—Co-operation in other Lands	1903	223
Women and Children in Industry, An Outline of the History of the Employment of.—By G. H. Wood, F.S.S.	1904	209
Working-class Educational Movements in England and Scotland, A Survey of.—By ALBERT MANSBRIDGE.....	1906	259
Working Classes and Political Economy, The	1886	279
Working Classes in Great Britain in 1842 and 1892, The Condition of.—By SIDNEY WEBB, LL.B.....	1893	537
Working Classes, Housing of the	1886	203
Working Classes, Trade Unions and the.—By T. BURT, M.P.....	1885	374
Working-class Movements, Ruskin and.—By J. A. HOBSON	1905	199
World's Supplies, Australasia as a Contributor to the.—By R. L. NASH.....	1902	301
Worthington, A. H.—Payment of Members of Parliament: A Historical Note	1893	555



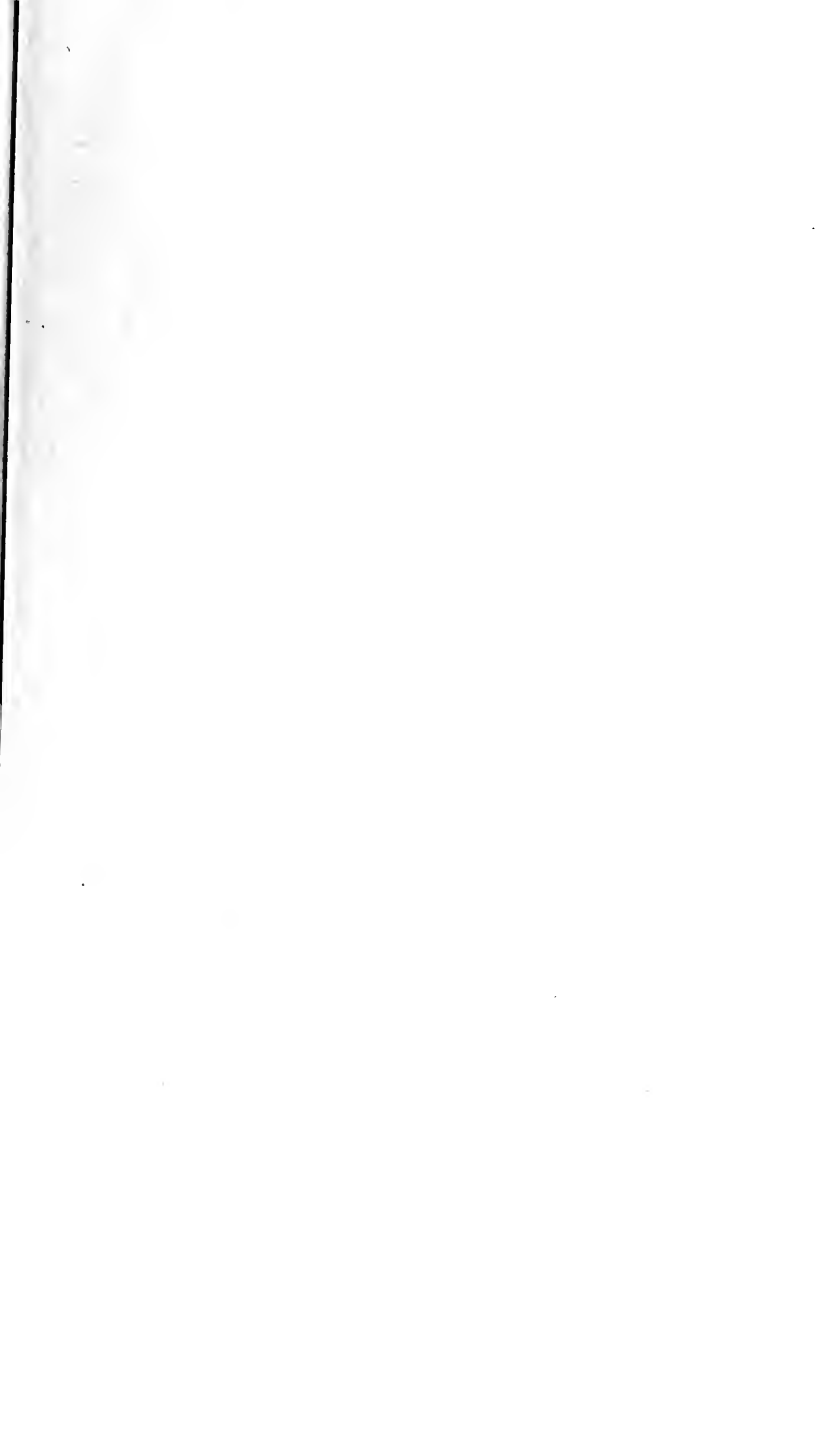
*Co-operative
Wholesale
Society
Ltd.*

**PRINTING
WORKS**
Hamilton Road
LONGSIGHT

MANCHESTER









(14)

HD
3325
A24
1911

Co-operative Wholesale
Society
Annual

**PLEASE DO NOT REMOVE
CARDS OR SLIPS FROM THIS POCKET**

UNIVERSITY OF TORONTO LIBRARY
